

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

May 14, 2020

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

RE: PacifiCorp

Informational Filing of 2020 Transmission Formula Rate Annual Update

Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2020 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 2020 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").

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 2020 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, 2020, through May 31, 2021 (i.e., the "next Rate Year" for purposes of this Annual Update).

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."

PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2020 Annual Update includes inputs from PacifiCorp's 2019 FERC Form No. 1, filed on April 10, 2020⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as <u>Enclosure 1</u>.

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

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

PacifiCorp is providing the enclosures described above in native format with supporting worksheets for ease of review. In addition, PacifiCorp is including the following work papers and other materials in this informational filing: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 diagrams of facilities with a value greater than \$5 million in cost, (iv) the estimated total installed cost of the facility, (v) the reason for the facility addition, and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider (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 <u>Enclosure 7)</u>; and
- A copy of PacifiCorp's annual actuarial valuation report that supports the actual postretirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in <u>Enclosure 8</u>).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 2020. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- Enclosure 1 Calculation of Projected ATRR and Transmission Rates for the Rate Year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2019 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 2019 FERC Form No. 1 data and load data from the 2019 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 2019 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 2020 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2019 Projection;

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

- Enclosure 5 True-Up variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2019 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2019 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2020 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2019.

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: "2020 Transmission Formula Annual Update." 7

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁸ 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

⁷ See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2018 Transmission Formula Annual Update.

⁸ 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.

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.⁹

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

Respectfully Submitted,

/s/ Matthew Loftus
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Attorney for PacifiCorp

⁹ 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.

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 14 May, 2020, in Portland, Oregon.

/s/ Christian Marble

Christian Marble
Sr. Business Administrator
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PACIFICORP

Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

Shaded				2020 Projection
	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection
				1 Tojection
Allocato	ors			
,	Nages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	26.859.544
•	Transmission Wages Expense		004.210	20,000,044
2	Total Wages Expense		354.28b	362,000,992
3	Less A&G Wages Expense		354.27b	42,795,683
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309
5 <u>V</u>	Nages & Salary Allocator		(Line 1 / Line 4)	8.4145%
-	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	28,448,313,271
_				
7	Accumulated Depreciation (Total Electric Plant) Accumulated Amortization	(Note M)	Attachment 5	10,014,250,271
8 9	Total Accumulated Depreciation	(Note N)	Attachment 5 (Line 7 + 8)	652,942,422 10,667,192,694
9	Total Accumulated Depreciation		(Line 7 + 8)	10,007,192,094
10	Net Plant		(Line 6 - Line 9)	17,781,120,577
11 _	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,021,781,505
12	Gross Plant Allocator		(Line 11 / Line 6)	24.6826%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,062,139,515
14 N	Net Plant Allocator		(Line 13 / Line 10)	28.4692%
Diam'r O'	dudet			
Plant Ga	lculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	6,478,620,080
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	349,332,000
17	Total Transmission Plant		(Line 15 + Line 16)	6,827,952,079
18	General Plant	(Note N)	Attachment 5	1,287,632,918
19	Intangible Plant	(Note N)	Attachment 5	1,015,882,796
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,303,515,714
21	Wage & Salary Allocator		(Line 5)	8.4145%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	193,829,426
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24 T	Fotal Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,025,439,039

				2020 Projection
Shaded (cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection
A	accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,863,152,998
26	Accumulated General Depreciation	(Note N)	Attachment 5	493,756,071
27	Accumulated Amortization	(Note N)	(Line 8)	652,942,422
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,146,698,494
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	8.4145% 96,488,992
24 -	Otal Accumulated Depreciation and Amortization		(Line 25 + Line 30)	
31 <u>T</u>	otal Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,959,641,990
32 T	otal Net Property, Plant & Equipment		(Line 24 - Line 31)	5,065,797,049
Adjustm	ents To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(758,881,055
33b E	excess or Deficient ADIT Balance		Attachment 1B	(387,913,747
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
IT.	TC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(22,988
	Infunded Reserves			
36	Unfunded Reserves		Attachment 16	(12,697,653
	Prepayments	41.1.16.20		
37	Prepayments	(Note K & N)	Attachment 11	6,308,421
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			_
39 40	Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	0 8.4145%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 39 * Line 40)	0.41437
42	Construction Materials & Supplies	(Note N)	Attachment 5	162,913,741
43	Wage & Salary Allocator		(Line 5)	8.4145%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,708,384
45 46	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	852,235 14,560,619
_	Park Working Carifel		•	
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	72,950,728
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(1.0.0 0)	(Line 47 * Line 48)	0.07
N	letwork Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(88,187,062
51 T	otal Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,226,833,465
52 R	Rate Base		(Line 32 + Line 51)	3,838,963,584
J2 K	VALUE DIEGO		(LING OZ + LINE OT)	3,030,303,504

				2020 Projection
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection
Operat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	218,035,886
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,026,556
55	Less: Account 565		Attachment 5	145,825,268
56	Transmission O&M		(Lines 53 - 55)	61,184,062
	Allocated Administrative & General Expenses			
57	Total A&G		323.197b	115,628,64
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	
59	Less Property Insurance Account 924	,	323.185b	4,737,08
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	., , ,
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,605,836
62	Less General Advertising Exp Account 930.1	(Note B)	323.191b	55,028
63	Less Membership Dues	(Note C)	Attachment 5	717,77
64	Administrative & General Expenses	(14016-0)	(Line 57 - Sum (Lines 58 to 63))	84,512,929
65	Wage & Salary Allocator		(Line 5)	8.4145
66	Administrative & General Expenses Allocated to Transmission		(Line 3) (Line 64 * Line 65)	7,111,34
	Planethy Academical ACO			
	Directly Assigned A&G	A1 . =\	Au	0.400.00
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,486,08
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	(
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,486,087
70	Property Insurance Account 924	(Note F)	Attachment 5	4,737,084
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	(
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,737,084
73	Gross Plant Allocator		(Line 12)	24.68269
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,169,235
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	72,950,728
Depres	iation & Amortization Expense			
Бергес	iation & Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	112,507,659
76	Transmission depreciation Expense including Amortization of Limited Term Plant	(Note H)	Attacriment 5	112,507,65
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	43,110,63
78	Intangible Amortization	(Note H)	Attachment 5	48,671,914
79	Total		(Line 77 + Line 78)	91,782,549
80	Wage & Salary Allocator		(Line 5)	8.4145
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	7,723,040
82	Abandoned Plant Amortization	(Note O)		(
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	120,230,70
	·			.,,,,,,,,
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	42,381,03
85	Total Taxes Other than Income Taxes		(Line 84)	42,381,038

115

116

Less: Account 219

Total Common Stock

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

Sum Lines 112 through 115

(12,642,903)

7,976,556,215

					2020 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachmen	it, or instruction)	2019 Form 1 data
			,	,	Projection
Return \	Capitalization Calculations				
	ong-Term Debt				
86	Account 221 Bonds		Attachment 14		7,451,428,846
87	Less Account 222 Reacquired Bonds		Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
89	Account 224 Other Long-term Debt		Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		7,451,428,846
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		13,080,345
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		33,427,807
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		4,262,741
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		30,509
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		7,400,688,463
1	ong Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		369,853,259
98	Less Hedging Expense	(Note R)	Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		3,892,240
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		583,695
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
103	Total Long Term Debt Cost	, ,	Sum Lines 97 through 102		374,318,168
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0
106	Account 207 Premium on Preferred Stock		Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0
110	Total Preferred Stock		Sum Lines 104 through 109		2,397,600
111	Preferred Dividend		Attachment 14	(Enter positive)	161,902
	Common Stock				
112	Proprietary Capital		Attachment 14		8,083,782,146
113	Less: Total Preferred Stock		(Line 110)		2.397.600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		117,471,234
	255. 1.555a.t. 2.5. Onappropriated Onablibated Cabbidiary Earnings		, maonifolit 17		117,-171,204

					2020 Projection
haded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection
-					
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.299
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
		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)	5.06%
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)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%
127 I	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	288,288,061
Compos	site 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 dedu		Per state tax code	0.00%
131	Ţ	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - S			24.587%
132	T / (1-T)		· · · · · · · · · · · · · · · · · · ·		32.602%
133	TC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(779,692
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,033,891
135 I 135b	ncome Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(W	CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	63,418,899 (20,973,074
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortiz	ation Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(27,810,806
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	34,574,202

Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection		
	<u> </u>			Projection		
eveni	ue Requirement					
.eveme	ne requirement					
	Summary					
137	Net Property, Plant & Equipment		(Line 32)	5,065,797,04		
138	Total Adjustment to Rate Base		(Line 51)	(1,226,833,46		
139	Rate Base		(Line 52)	3,838,963,58		
	T.1.T		(1: 75)	70.050.70		
140	Total Transmission O&M		(Line 75)	72,950,72		
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,70		
142	Taxes Other than Income		(Line 85)	42,381,03 288,288,06		
143 144	Investment Return Income Taxes		(Line 127) (Line 136)	34,574,20		
144	IIICOITIE Taxes		(Line 130)	34,374,20		
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	558,424,734		
	Advisor Advisor Advisor Brown					
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	6,478,620,08		
		(NI-4- I)	` '			
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,27		
148	Included Transmission Facilities		(Line 146 - Line 147)	6,227,114,80		
149	Inclusion Ratio		(Line 148 / Line 146)	96.12		
150	Gross Revenue Requirement		(Line 145)	558,424,73		
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,746,23		
	Revenue Credits					
152	Revenue Credits		Attachment 3	89,383,184		
153	Not Devenue Demiliament		(Line 454 Line 452)	447 262 050		
153	Net Revenue Requirement		(Line 151 - Line 152)	447,363,050		
	Net Plant Carrying Charge					
154	Gross Revenue Requirement		(Line 150)	558,424,73		
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,08		
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.2477		
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	8.9816		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4785		
	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)	235,562,47		
160	Increased Return and Taxes		Attachment 4	349,177,31		
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	584,739,78		
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,08		
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.7777		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5116		
165	Net Revenue Requirement		(Line 153)	447,363,05		
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	,,		
167	Transmission Incentive Credit		Attachment 7	4,142,92		
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,36		
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	453,916,33		
	Network Service Rate					
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,05		
171	Rate (\$/MW-year)	(,	(Line 169 / 170)	32,30		
470	Notwork Service Pate (\$\langle \langle		(Line 474)	00.00		
172	Network Service Rate (\$/MW-year)		(Line 171)	32,308		

2020 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,746,234
	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	\$5,441,269 \$83,941,914 \$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$4,142,922
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$453,916,337
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,050
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.308056
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.692338
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.621309
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.124262
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.088758
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.77
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.70

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	(4,040,256,110)		(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)		0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%		
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,140,285,246)	3,868,860	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Δ	.ttachment 1a input>	(1,155,459,111)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						The amounts recorded in this account represent retention bonuses accrued for various employees.
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,82	
							Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension	28,303,872	28,303,872	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	5,102,064	. 0	0	0	5,102,06	regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	34,404	0	0	0		4 match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,77	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these
							accounts represent accruals for both departing executives and rank and file employees.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,41	
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
201021	720.000 Tension/Netirement Accidal	410,000	410,000		•		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)	6,431,421	0	0	0	6.431.42	1 periods or upon termination.
						3,101,12	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasach workers comp reserve	654,818	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,36	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	2,576,430	0	0	0	2.576.43	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	2,0.0,	D Total unfunded pension liability as required under FAS 158.
007101	700.040	4.074.000	4.074.000				Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS
287461 287462	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390 12,970,711	0	0		0 158. D Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	U	0		n Total Supplemental Executive Retirement Plan (SERP) obligations, as required by PAS 156.
r A3 133 Dei	vauves.		0		U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0		financial instruments be valued at FMV for book purposes.
007040	445.000 N O N O N O N O N O N O N O N O N O						Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249 Regulatory L	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0		frozen derivative.
Regulatory	naminies.		0		U		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
207001	703.340 Remodile tax belefial - CA	700,700	100,100				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287052	705.431 RL Income Tax Deferral - ID	136.624	136,624	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201002	700.401 Remodile tax belefial 10	100,021	100,021				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287053	705.342 RL Income Tax Deferral - OR	11.938.085	11,938,085	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201033	100.042 REINCOINC TOX DETETTAL ON	11,000,000	11,000,000		0	'	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287054	705.343 RL Income Tax Deferral - UT	129.816	129.816	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201034	700.070 RETRICORDE TOX DETERIAL OF	129,010	129,010	0	U		requirement will be given back to customers

							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	o requirement will be given back to customers
							On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the Power fax Fixed Assets software.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287062	705 247	ID - Protected PP&E ARAM	638,875	638,875	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	030,073	030,073	U	U	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287063	705 249	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OK - Protected PP&E AKAM	2,507,905	2,567,965	U	U	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
20,00	700.010	of Hoteleath actions	,,,	1,110,010		-	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/file depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
							As ordered by the Oregon Public Utility Commission (OPUC), Pacificorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, Pacificorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). Pacificorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the mometization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184		RL OR Clean Fuels Program	119,860	119,860	0	0	0
287186		RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0 Gross Up of Nonprotected PP&E EDIT The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent
287188	100 121	RL Income Tax Property Flowthru	365.813.273	365,813,273	0	0	Ine cash received by Pacific.orp for the sale of the oredists will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underseved communities, (4) programs are designed to be independent form ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue, Amortization expense for program costs incurred for Oregon Clean Fuel sprogram (offset in Clean Fuel Credits Revenue) is to be recorded to SAP Account 353475, OR Clean Fuel Program Amortz Expense.
20/188	100.121	NE IIICOME TAX Property Flowthu	300,813,273	305,813,273	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	accumulated deferred income taxes, the effects of flow through from PPRE bookflax differences and other deferred items that do not have current provision impacts. 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 Excess Deferred Income Taxes - CA	272,759	272,759	0	0	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 Excess Deferred Income Taxes - ID	396,045	396,045	0	0	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 0 in the income tax rate.

287193 705.282 RL Excess Deferred Income Taxes - OR 287194 705.283 RL Excess Deferred Income Taxes - UT 287195 705.284 RL Excess Deferred Income Taxes - WA 287196 705.285 RL Excess Deferred Income Taxes - WA 287197 705.286 RL Excess Deferred Income Taxes - WY 287197 705.286 RL Excess Deferred Income Taxes - WY 287198 320.279 RL FAS.158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287200 415.710 RL - WA Accelerated Depreciation 287209 705.268 RL - Energy Savings Assistance (ESA) - CA 287209 705.268 RL - Deferred Excess SY r Opt out 287213 425.381 RL - BPA Balance Act - ID 287221 705.245 RL - OR Direct Access 5 Yr Opt out 287222 705.527 R. CA Solar Feed-in Tariff - NC 287223 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.400 Rg Lia - UT Property Ins Reserve 287237 705.453 Rg Lia - UT Property Ins Reserve 287259 705.454 Rg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287284 610.147 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287284 610.147 Reg Lia - UT Property Ins Reserve 2872784 610.147 Reg Lia - UT Property Ins Reserve 287289 705.455 RL - Property Insurance Reserve - WY 287284 610.146 OR Reg AssetUlab Cons 287312 105.400 ARO Reg Lia - UT Property Insurance Reserve - WY 287312 105.400 ARO Reg Lia - UT Property Insurance Reserve - WY 287312 105.400 ARO Reg Lia - UT Property Insurance Reserve - WY 287284 610.146 OR Reg AssetUlab Cons	3,876,973 326,183 2,939,674 4,334 (62,874 826,933 (62,874 5,896,99	0 0 0 7 326,187 4 2,939,674 4 4,334 0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0		A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the 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 Utah resulting from the 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 Washington resulting from the 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 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 resulting from the 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 resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability setablished to record difference between the approved accelerated depreciation in the 2015 VM GRC and the current depreciation amounts from the last depreciation study for all 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 liability setablished to record Energy Savings Assistance (ESA)
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287197 705.286 RL Excess Deferred Income Taxes - FERC 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - SPA Balance Act - ID 287227 705.331 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287229 705.521 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.518 RL - Deferred Excess NPC - OR - noncurrent 287233 705.519 RL- Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287238 705.420 Reg Lia - OR Inj & Dam Reserve 287258	4,33-4 816,79: 6,646,83: 107,01: 893,44: 826,93: (62,874 5,898,99-	4 4,334 0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0	0	0 0 0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 VM GRC and the current depreciation amounts from the last depreciation study for all 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0	0	0 0 0	the non-property accumulated deferred income taxes resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0	0		rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. A 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 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0	0	0 0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 VMA GRC and the current depreciation amounts from the last depreciation study for all 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 liability balancing account for California.
287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.400 Reg Lia - OR Inj & Dam Reserve 287255 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Fools Bonus Tax Depr - WY 287288 415.706 RL - OR Energy Conserv Chrg	6,646,83° 107,01° 893,44° 826,93° (62,874 5,898,99	7 6,646,837 7 107,017 2 893,442	0 0 0	0	0 0	welfare expenses. A 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 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 liability balancing account for California.
287200 705.287 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287220 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287230 705.519 RL WA Def NPC - Noncurrent 287231 705.519 RL - Deferred Excess NPC - UT - Noncurrent 287232 705.517 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL - Deferred Excess NPC - OR - noncurrent 287238 705.420 RL - CA GHG Allowance Rev 287259 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - S0% Bonus Tax Depr - WY 287289 705.265 RL - OR Energy Conserv Chrg <td>6,646,83° 107,01° 893,44° 826,93° (62,874 5,898,99</td> <td>7 6,646,837 7 107,017 2 893,442</td> <td>0</td> <td>0</td> <td>0 0</td> <td>A 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 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 liability balancing account for California.</td>	6,646,83° 107,01° 893,44° 826,93° (62,874 5,898,99	7 6,646,837 7 107,017 2 893,442	0	0	0 0	A 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 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 liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287232 705.517 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - OR GHG Allowance Rev 287236 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - UT Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	6,646,83° 107,01° 893,44° 826,93° (62,874 5,898,99	7 6,646,837 7 107,017 2 893,442	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 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 liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARQ/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.453 Reg Lia - OR Inj & Dam Reserve 287258 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	107,01; 893,44; 826,93; (62,874; 5,898,99;	7 107,017 2 893,442	0	0	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Llability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARQ/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.453 Reg Lia - OR Inj & Dam Reserve 287258 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	107,01; 893,44; 826,93; (62,874; 5,898,99;	7 107,017 2 893,442	0	6	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass	893,442 826,933 (62,874 5,898,994	2 893,442	0	0	0	(ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass	893,442 826,933 (62,874 5,898,994	2 893,442	0	0	0	liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287290 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	893,442 826,933 (62,874 5,898,994	2 893,442	0	0		
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0			leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287257 705.453 Reg Lia - ID Property Ins Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.456 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass	(62,874 5,898,994	3 826,933	0		U	Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	(62,874 5,898,994	3 826,933	0			customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			0		qualifying customers receive a credit to their bill.
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		This account is created to record a contra regulatory liability for Washington's share of the ARO
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994					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;
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		therefore, the Washington portion of any decommissioning costs associated with Trojan should be
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons			0	0	0	reflected below-the-line.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	153 23		0	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	.00,20	1 153,231	0	0		Regulatory liability established to record CA solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	0	0	
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	5,671,198	8 5,671,198	0	0		Regulatory liability established to record WA Def NPC.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory Liability established to record the costs in excess of base net power costs according to
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	ć		established calculations and were created to accommodate the recovery of excess net power costs
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons		-	•	i i		through the UT Energy Cost Adjustment Mechanism, or UT ECAM. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	7,488,062	2 7,488,062	0	0	0	pursuant to an energy cost adjustment mechanism.
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	26,525	5 26,525	0	į ,	0	intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance
287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons			•	i i		instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	829,83	7 829,837	0	0	0	greenhouse gas pollution emission allowances .
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,773	3 1,976,773	0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,77	3 1,976,773	U	U	U	in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	190,832	2 190.832	0	c	0	in excess of insurance claims incurred.
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,732,015	5 1,732,015	0	0	0	in excess of insurances claims incurred.
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	189,594	4 189,594	0		0	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	105,59	105,594	U	U	U	recovered in excess of insurance claims incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	495,889	9 495,889	0	C	0	
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	500					Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	508,162	2 508,162	0	0		depreciation. Reclass of miscellaneous regulatory assets/liabilityles that have flinned to debit/credit balances
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	201,696	6 201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287304 610.146 OR Reg Asset/Liab Cons		25.,000				Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons						expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287304 610.146 OR Reg Asset/Liab Cons	1,075,74	4 1,075,744	0	C	0	efficiency programs.
						Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287312 105.402 ARO Reg Liabilities	(65,343	(65,343)	0	0	0	which are then amortized into book income per approved rate order or tariff.
	264,602	2 264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
	221,00	251,002				NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a
						benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company
						receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing
287316 715.720 NW Power Act - WA		4 115,544	0	0		account.
	115,544					Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through		9 181,679	0	0	0	Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	115,544 181,679	7 5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	181,679	-,,021				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 Decom Cost-Regulatory Asset	181,679 5,131,92			0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 DI UTUWA FAMILISHINA	181,679		0		· ·	Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	181,679 5,131,92	3 1,319,363	0			to qualifying low income recipients through bill credits.

287453 610.143 RL - WA Low Energy Program	123,924	123,924	0	C	Regulatory liability established to record revenues received from customers which are then grante 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 energy
287473 705.270 RL - Blue Sky Program OR	630,271	630,271	0	C	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
000404	93,650	93,650	•		company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	93,650	93,000	U	U	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
287475 705.272 RL - Blue Sky Program CA	52,721	52,721	0	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
287476 705.273 RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	59,385	59,385	•		company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	59,365	59,365	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
287478 705.275 RL - Blue Sky Program WY	114,658	114,658	0	C	0 certificates.
· •					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depre	1,284,244	1,284,244	0	C	0 due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depre	(1,635)	(1,635)	0		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depre	(1,635)	(1,035)	0	U	0 depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	C	0 medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT			_		Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	C	0 on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	C	0 recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584 415.827 RA - Post-Ret MMT - OR			_		Regulatory asset established for the Oregon allocated share of a post-retirement benefits
28/384 415.82/ RA - POSI-RET MMT - UR	0	U	U	U	0 measurement date change transitional adjustment recorded in December 2008. Regulatory asset established for the California allocated share of a post-retirement benefits
287588 415.831 RA - Post-Ret MMT - CA	0	0	0	0	0 measurement date change transitional adjustment recorded in December 2008.
State Carryforwards	187.100	0 187.100	0	C	0 0
287280 DTA State Charitable Contribution Limit 287437 DTA Net Operating Loss Carryforwrd-State	72.551.413	72.551.413	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	(15,275,088)	(15,275,088) 1,599,420	0	C	0 Carryforward.
287491 DTA BETC Purchased Credits	1,599,420	1,599,420	0		O Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). O Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	354,878	354,878	0	Č	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	15,240,731 224,138	15,240,731 224,138	0	C	0 0 Idaho state income tax credit carryforward. 0 Colorado state income tax credit carryforward.
287281 DTA Colorado Lax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	255.284	255,284	0	0	0 California state income tax credit carryforward. 0 California state income tax credit carryforward.
Loss Contingencies	0	0	0	0	0 0
287970 415.815 Ins Rec Accrual	0	0	0		Accrued liability established reserves (contingent liabilities) for anticipated injury and damage
287341 910.530 Injuries & Damages	3,872,782	3,872,782	0	C	0 expenses. 0 Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations	0	0	0	C	0 0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	53,101,152	53,101,152	0		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	•				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	C	
					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 I
287199 220.101 Bad Debt	(40,763)	(40,763)	0	C	the Internal Revenue Service.
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	0		0 Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	360,275	360,275	0		0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig	430,058 1,562,198	430,058 1,562,198	0		0 Reserve against receivable due from joint owners. 0 Accrued final reclamation expenditures for the Trapper mine.
287216 605.715 Trapper Mine Contract Oblig	1,302,190	1,502,190	U		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 Oblig	127,166	127,166	0	0	0 tax purposes.
	.21,100	,100			Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liab- Reg	13,647,196	13,647,196	0	C	0 work sites.
					Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liab- NonReg 287270 Valuation Allowance for DTA	660,571 (675,631)	660,571 (675,631)	0	0	0 other work sites. 0 Valuation allowance against items that may not be realized before they expire.
201210 Valuation Allowance for DTA	(075,031)	(073,031)	U		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	267,814	267,814	0	C	0 enhancement.
					Accrued liability used to defer credits for book purposes that are received from Citibank in
					connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is
287297 505.155 Deferred Revenue - Citibank	69,114	69,114	0	C	0 entitled to 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 287321 100.100 ITC	501,567 1,863,169	501,567 1,863,169	0	C	0 emmission reduction credit.
201321 100.100 110	1,863,169	1,863,169	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 or
287337 715.105 MCI F.O.G. Wire Lease	137,194	137,194	0	C	0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Def Reg Asset-Transmission	574,232	0	574,232	0	transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	5. T, EUE	•	0. 1,202		Accrued liability established to reserve for accounts receivable for which collection is not expected
201000 410.110 Delivey Assectionismission					
287340 220.100 Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	C	0
·	2,261,919 1,161,582	2,261,919 1,161,582	0	0	0 0 Miscellaneous accrued liabilities related to PacifiCorp. 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 Agmt	5,840,431	5,840,431	0	(0 enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4,155,873	4,155,873	0	(0 settlement obligations.
	M					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	38,185	38,185	0		0 be amortized as expenses are incurred.
287415	205.200 M&S Inventory Write-off	534,687	534,687	0	(O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	2,121,972	2,121,972	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.
287430	505.125 Accrued Royalties	1,768,604	1,768,604	0	(0
	·					Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479	105.221 Safe Harbor Leases - Cholla	19,734,360	19,734,360	0		0 Credit Corp for the Cholla generation plant.
						Book-tax difference related to the reporting of book income from Bridger Coal Company on the
287482	205.025 PMI Fuel Cost Adjustment	0	0	0	(0 books of PacifiCorp.
	·					A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret)
287489	910.515 Deseret Settlement Rec	18,808	18,808	0	(0 regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	Non-curr def fed tax cor ben of int	162,294	162,294	0		0 Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	23,634	23,634	0	(Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	35,086	35,086	0	(0 Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	5,112	5,112	0	(Non-current state benefit of interest on uncertain positions.
Rounding		0	0	0	(0
Subtotal - p		824,459,612	799,783,864	574,232	(24,101,516
	109 Above if not separately removed	378,658,561	378,658,561	0	(0
Less FASB	106 Above if not separately removed	2,576,430	0	0		2,576,430
Total	<u> </u>	443,224,621	421,125,303	574,232	(21,525,086

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Palant 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

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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(180,339,430)	(180,339,430)	0		0 (Depreciation on pollution control facilities.
Rounding	0	0	0		0	
Subtotal - p275	(180,339,430)	(180,339,430)	0		0	
Less FASB 109 Above if not separately removed	0	0	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(180,339,430)	(180,339,430)	0		0	

- Instructions for Account 281:

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

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

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

 4. ADIT items related to Board 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

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

Schedule ADIT-282

		A .	D	C	U	E	F	G G
				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
Account 28	32							
								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	405 400	§1031 & 1033 Exchange Normalization Adjustment	(4.524.862)	(4.524.862)	•			Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160	§ 1031 & 1033 Exchange Normalization Adjustment	(4,524,862)	(4,524,862)	U	U		U State of the sta
287766	610 101	Amortization NOPAs 99-00 RAR	69.021	69.021	0			Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287610		ARO Removal Costs	(24.192.983)	(24.192.983)	0	0		licensing of specific hydro generation facilities. Regulatory liability related to removal costs.
287605		Avoided Costs	163.640.792	163.640.792	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
20/003	105.142	Avoided Costs	103,040,792	103,040,792	U	U		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	10E 142	Basis Intangible Difference	(1.083.823)	0	0	(1.083.823)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.143		2.351.250.809	2.351.250.809	0	(1,000,020)		Book-tax difference for book depreciation.
287605		Book Fixed Asset Gain/Loss	16.149.731	16,149,731	0	0		Book-tax difference related to land sales.
20/000	105.470	DOOK FIXED ASSET GAIT/LOSS	10,149,731	10, 149,731	U	U		
207605	105.146	Conitalization of Toot France	3.393.596	3,393,596	0			Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146		(18.356.159)	(18.356.159)	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
					U	U		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	22,999,656	22,999,656	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
		0.000.000						Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101		1,565,135	1,565,135	0	0		0
287605		Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortizaton	0	829,067	(829,067)	0		O PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605 287605		Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308 189,338,393	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605		Direct Assignment: General Fixed Assets Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4.230.621	0	0		PowerTax Report #257: General Book Allocation Group. PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
201000		Brook Academicals. Contract 1900 700000 Booking EBH 788042001		1,200,021			(1,200,021	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	(1,598,585)	(Credit Corp for the Cholla generation plant.
287608	105 223	Cholla SHL NOPA (Lease Amortization)	647,446	0	0	647.446		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
201000	100.220	Onolla OTE NOTA (Ecase Amorazation)	041,440	•	•	047,440		Book-tax basis difference for coal mine development costs, which are capitalized for book
								purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year
287605	105 165	Coal Mine Development	0	0	0	0		incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
20/003	105.165	Coal Mille Development	U	U	<u> </u>	U		Book-tax difference basis difference for costs incurred to maintain normal mine production in view
								of the recession of the working face of the mine. For book purposes, these costs are capitalized.
287605	105.170	Coal Mine Extension Costs	0	0	0	0	(For income tax purposes the costs are deductible in the period paid or incurred.
287605	105 153	Contract LiabilityBasis Adj - Chehalis	(127,166)	(127,166)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605		Contract LiabilityBasis Adj - Grichalis Contract LiabilityBasis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	Č	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	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 to book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(191.061.776)	(191.061.776)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
		<u> </u>		, , , , , , , , , , , , , , , , , , , ,				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	1,378,419	1,378,419	0	0	(recovered, a reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								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	(163,018,214)	(163,018,214)	0	0	(interest on debt.
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	(taxable income as compared to book income.
								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 differenes 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	(1,360,854,056)	(1,360,854,056)	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	(79,920,415)	(79,920,415)	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	(4,026,581)	(4,026,581)	0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	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	22,466,833	_	0	22,466,833		primarily resulting from states that have not adopted bonus depreciation.
			22,400,833	U	U	22,400,000		
287605	1			0	0	22,400,633		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
	105.148		(306.514)	(306,514)	0	22,460,633	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	105.148 105.460	Mine Safety Sec. 179E Election Non-ARO Removal Costs		(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	(Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28/929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
			(306.514)	(306,514) (247,201,083) (6,748,788)	0 0	0 0	0	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0	0		Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period noist and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and isbilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate, we felective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we little the result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we level to the date of enactment, or December 31, 2017. As a few layers are the law of the
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 0	0 0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income T
286691 286697	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Tax
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
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286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxe
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 0 0	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta

2006 16.4 - See 17 Charles 17.1								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
Part	287605	320.210 R & F - 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.
2012								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
1809 1809								
1999 1999	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets		(27,337)	0	0	C	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
2009 1919	287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	income tax normalization rules.
1975 1985	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	C	income tax normalization rules.
1975 1975	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	C	income tax normalization rules.
Procedure has all officers and processing and pro	287605	105 131 Reclass to Pollution Control Facilities Depreciation	180 339 430	180 339 430	0	0		
\$1,000 \$,	,,				Book-tax basis difference related to relocation reimbursements, which depending on whether or not
1975 10.12 Separa Discolorion 1973 1975	287605	105.140 Reimbursements	21,672,077	21,672,077	0	0	C	depreciable for income tax purposes.
18.572 18.583 R. Cortin Calendro December 10.00 Coll. 1985 Coll. Coll. 1985 Coll. Coll. 1985 Coll. Col								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.
200711 415 003 R Contro-Carbon Decommissioning - Display 100 170	287605	105.122 Repairs Deduction	(379,313,893)	(379,313,893)	0	0	C	
2722 415-95 R Centra Carbon Decommensoring - U 12-19-56 C. 21-19-66 D. 19-56 D. 19			(000 700)	(000 7 00)				decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
145.005 10.	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	(This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
PRINCE P	287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.219.066)	(2.219.066)	0	0		
1972 16 15 16 16 16 16 16 16			(-)	(-)				This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
The second part of the control of th	287223	415.935 RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	. 0	C	general rate order/stipulation (Docket 20000-405-ER11).
2718 10.12 R. Effects of Ratemating - Freed Asserts - PME Fed City								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are
According application for round desirent bits current as passed with the current in the large tree free prepared by confirmed as the real part of southern as the current in the current as the first in the large tree free prepared by confirmed as the real part of southern as the current as the first in the large tree free prepared by confirmed as the real part of southern as the current as the first in the previously been found free prepared by the previously been found free part of the part of	287180	100 122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7 633 104	7 633 104	0	0		probable of being refunded as the temporary book-tax differences reverse and result in higher
2018 10.12 R Effects of Ratematry - Fuer Assets	207 103	100.122 RE - Ellects of Naternaving - Fred Assets - Fill Fed Only	7,033,104	7,033,104	·	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287193 100.120 R René de d'asemaking - Fixed Anseit de Parental (1997) 100.450 R René ARG Liability (1982) 201.201.630 0 0 0 0 0 0 0 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 differenes reverse and the amount of tax
207101 10,121 R Her-MPG (Asset) 1,202,010								benefits associated with fixed assets that have previously been flowed through to customers and
On December 22, 2017, Tax Cuts and other Act was agreed into law by the President. In supplication of the change in the group in the change in the compact may be a president of the change in the compact may be a president of the change in law, the defined as assets and fulfillibles was resoluted in the most control of the change in law, the defined as assets and fulfillibles was resoluted in the most control of the change in law, the defined as assets and fulfillibles was resoluted at the most control of the change in law, the defined as assets and fulfillibles was resoluted at the resoluted at	287187	100.121 RL - Effects of Ratemaking - Fixed Assets			0	. 0	C	income as compared to book income
purposes, The review tax rate was effective on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or EDIT in the changers in two effectives on the date of enactament of the present of the present of the changers in two effectives on the date of enactament, or December 31, 2017, established in a minorize referred to as Excess Deferred from Times, or EDIT in the changers in the	28/313	105.450 RL - Non-ARO Liability	247,201,083	247,201,083	0	0	C	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
Package 100 123 RL NonProtected PPAE EDIT - CA								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286991 100.123 RL - NonProtected PP&E EDIT - CA 0.748.788 0.749.788								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
spillcart change is the corporate income tax rate is enduced from 35% to 21%. For CA, purposes, the new tax rate was efficient on the date of entertment, of December 23, 237 seed of the change in tax, the defined tax assisted and inclines were revoluted at the new 24th resulted of the change in tax, the defined tax assisted extended to the new 24th resulted of the change in tax, the defined tax assisted and inclines were revoluted at the new 24th resulted of the change in tax, the defined tax assisted extended to the new 24th resulted of the change in tax, the defined tax assisted extended to 25th result of the change in tax, the defined tax assisted extended at the new 24th resulted in a manual referred tax assisted extended at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th resulted and 24th resulted and 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th result of the change in the corporation income tax tax is included from 25th tax 25th and 24th resulted in a manual referred tax assisted and isabilities were revoluted at the new 24th result of the change is the corporation income tax tax assisted extended from 25th tax 25th and 24th resulted in a manual referred to a Excoss Deferred income Tax assisted a	286691	100.123 RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	C	
purposes, the new tax rale was effective on the date of exactments of 2, 2071 result of the change in sub, the defirend tax assets and sibblilities were revulued at the new which resulted in an anount referred to as Excess Defired income? 3.768,586 10.128 RL - NonProtected PP&E EDIT - FERC 286992 100.124 RL - NonProtected PP&E EDIT - ID 10.009.386 10.009.386 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
286697 100.129 RL - NonProtected PP&E EDIT - FERC 3,768,586 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into low by the President. On significant changes is the corporate income farm 35% to 21%. For CA purpose, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the defined tax scales and solidation with the common farm. The common farm of the change in law, the defined tax scales and solidation with the common farm. The common farm of the change in law, the defined to an Excess Defined Income farm, or CDI. 288693 100.125 RL - NonProtected PP&E EDIT - OR 03.279.000 03.279.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000007	400 400 PL NorDoute de l'EDIT FEDO	0.700.500	0.700.500				
pinposes, the new tax rate was effective on the date of enactment, or December 31, 2017 Beefer District Company or Company of the Company of	286697	100.129 RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	· ·	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
result of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the deferred tax assess the law of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, that the law of the law of the law of the law of the l								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286692 100.124 RL - NonProtected PP&E EDIT - ID 10,009.386 10,009.386 10,009.386 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
significant changes is the corporate income tex rate las reduced from 3% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred to as Excess land liabilities were revaluated at the new which resulted in an amount referred to as Excess ledered income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Job Ax twas signed into law by the President. On significant changes is the corporation new tax rate is reduced from 35% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revaluated at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 206695 100.127 RL - NonProtected PP&E EDIT - WA 20,865,641 0 0 On December 22, 2017, Tax Cuts and Job Ax twas signed into law by the President. On Significant changes is the corporate income tax rate is reduced from 35% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revaluated at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2,846,881) 0 O Which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount referred to as Excess and liabilities were revaluated at the new which resulted in an amount re	286692	100.124 RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	C	
result of the change in law, the deferred tax assets and labilities were revalued at the new which resulted in an amount referred to as Excess Deferred florome Taxes, or EDIT. 286693								In December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
28693 100.125 RL - NonProtected PP&E EDIT - OR 93.279.909 93.279.909 0 0 0 0 which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 28693 100.127 RL - NonProtected PP&E EDIT - WA 20.885.641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On Significant changes in the deferred tax assets are lise reduced from 35% to 21%. For GA, purposes, the new tax rate was effective on the date of enabrem, or December 31, 2017, result of the change in law, the deferred tax assets were revalued at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 286695	200002	400 425 DI NapProtected DDSF FDIT OD	02 270 000	02 270 000				
purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the charge in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 21, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 22, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 22, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 23, 2017, Tax Cutts and Jobs Act was signed income tax rate is reduced from 35% to 21%, For CAS. John Care Page EDIT - WY Sa.491,281 O O O O O O O O O O O O O O O O O O O	200053	100.123 RE-NOIFFORECEUT FOR	93,279,909	93,279,909		0		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
286695 100.127 RL - NonProtected PP&E EDIT - WA 20.865,641 20.865,641 0 0 0 On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On significant changes is the corporate is the corporate is the corporate in the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.116 Solar ITC Basis Adjustment (7,170 (7,170) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28695 100.127 RL - NonProtected PP&E EDIT - WA 20,865,641 20,865,641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
significant changes is the corporate income tax rate is reduced from 35% of 20% cD17%. For GAA purposes, the new fact rate was effective on the date of enactment, of December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2,846.881) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286695	100.127 RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	(
result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to ax sexess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2.846,881) (2.8								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
28699 100.128 RL - NonProtected PP&E EDIT - WY 38,491,281 38,491,281 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
287605 105.135 Safe Harbor Lease Rate Differential (2.846,881) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286696	100 128 RL - NonProtected PP&F FDIT - WV	38 401 201	38 401 201	0	0		which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
Book-tax difference related to a one-time adjustment required by the Internal Revenue Co change in accounting method for income tax purposes. In 2008, PacifiCrop Revenue discussion accounting method for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are of the property of the projects are qualified for the 30% solar investment tax credit (ITC). The projects are qualified for the 30% solar investment tax credit (ITC) when the projects are qualified for the 30% solar investment tax credit (ITC) arrays needs to be reduced by one-half of the solar arrays. 287605 105.116 Solar ITC Basis Adjustment (7,170) 0 0 0 0 between book basis and tax basis for the solar arrays. 287711 110.205 Tax Depletion-SRC 154,934 154,934 0 0 0 book and tax purposes. 287810 105.471 UT Klamath Relicensing Costs 8.680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.					Ü			Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) (154,568,137) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.135 Sale Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	C	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) 0 0 0 0 0 0 0 0 0								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
The projects are qualified for the 30% solar investment tax credit (ITC). The abasis of the solar iTC starting basis difference	287605	105 123 Sec. 481a Adjustment - Renair Deduction	(154 569 127)	(154 569 127)				capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287805 105.116 Solar ITC Basis Adjustment (7,170 (7,170 0 0 0 between book basis and tax basis for the solar arravs.	201005	100.120 Sec. 4018 Aujustinent - Repail Deduction	(154,568,137)	(104,008,137)	0	0		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
28771 110.205 Tax Depletion-SRC Book-tax difference related to different methods for computing deductible periodic depletic 287301 105.471 UT Klamath Relicensing Costs 0 0 Book-tax difference related to relicensing cost for Klammath Dam. Rounding 1 1 0 0 0 0	287605	105.116 Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0		between book basis and tax basis for the solar arrays.
287301 105.471 UT Klamath Relicensing Costs 8,680,735 8,680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam. Rounding 1 1 1 0 0 0 0		•			0	0		Book-tax difference related to different methods for computing deductible periodic depletion for
Kounaing 1 1 0 0 0	287301	105.471 UT Klamath Relicensing Costs			•	•	(Book-tax difference related to relicensing cost for Klammath Dam.
Subtotal - p275 (2,910,580,066) (1,542,848,627) (1,140,859,478) 20,431,871 (247,303,832)	Subtotal - p27	75	(2,910,580,066)				(247,303,832)	
Less FASB 109 Above if not separately removed 1,129,676,044 0 0 0 0	Less FASB 10	39 Above if not separately removed					0	

Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	

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 A	DI1-283						
	A	В	С	D	E	F	G G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 28	3						
	Regulatory Assets						
287849	415.424 Contra RA - Deer Creek Abandonment	23.241.132	23.241.132	^	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411 Contra RA - Deer Creek Abandonment - CA			0	0		
		607,297	607,297	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 287843	415.412 Contra RA - Deer Creek Abandonment - ID 415.413 Contra RA - Deer Creek Abandonment - OR	416,140 1,748,164	416,140 1,748,164	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287844	415.414 Contra RA - Deer Creek Abandonment - OR 415.414 Contra RA - Deer Creek Abandonment - UT	963.534	1,748,164	0	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845		2,723,925	2.723.925	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	2,723,925 92,367	92.367	0	0		0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	U	U		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
007050	ME 405 Contra DA LIMANA Danalar	1,168,493	4.400.400				pension 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	- 0	U		
							Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
007054							UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851	415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	0		0 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.
							Regulatory asset to record benefits and administrative costs related to the California Alternative
287747	705.240 RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0		Rate for Energy, or CARE, program.
							Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(29,172,770)	(29,172,770)	0	0		o 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	(1,752,861)	(1,752,861)	0	0		o 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	(48,856)	(48,856)	0	0		0 parks to direct utility service.
							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	(847,911)	(847,911)	0	0		0 inventory from decommissioning.
							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.
							Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984	415.923 RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0		depreciation due to the implementation of new rates on January 1, 2014.
							Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985	415.924 RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0		0 depreciation due to the implementation of new rates on January 1, 2014.
							Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
287986	415.925 RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0		0 depreciation due to the implementation of new rates on January 1, 2014.
		, , ,					Regulatory asset established for the California allocated share of a pension curtailment gain and
287581	415.824 RA - Contra Pension MMT & CTG - CA	0	0	0	0		measurement date change transitional adjustment recorded in December 2008.
							Regulatory asset established for the Oregon allocated share of a pension curtailment gain and
287577	415.820 RA - Contra Pension MMT & CTG - OR	(1)	(1)	0	0		0 measurement date change transitional adjustment recorded in December 2008.
			1				Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on
286903	320.271 RA - Contra RA - Pension Plan CTG	403.462	403,462	0	0		the elimination of the cash balance option in the company pension plan.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
		X 1 1 2 2 1					Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	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	(7,467,384)	(7,467,384)	0	0		0
		V 1 - 1 - 1					Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1.355,403)	(1.355.403)	0	0		o pursuant to a power costs adjustment mechanism.
		(1,1000)1007	(1)				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	26,525	26,525	0	0		o request for proposal for new generation.
							Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0		from customers through California rates.
	· · · · · · · · · · · · · · · · · · ·	(,)	(10,000)		_		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0		0 from customers through Idaho rates.
	· · · · · · · · · · · · · · · · · · ·	(10,110)	(10)110)		_		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(227,906)	(227,906)	0	0		o from customers through Oregon rates.
		(227,000)	(227,000)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(121,333)	(121,333)	0	0		o regulatory order.
20.001	The state of the s	(121,000)	(121,000)	•	Ů		Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(341,401)	(341,401)	0	0		o regulatory order.
20.000	77.000	(0.1.,401)	(011,401)				Regulatory asset established to record costs incurred for demand side management which are
							amortized according to guidelines established by each state regulatory jurisdiction.
							amortized according to guidelines established by each state regulatory julisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	2,996,799	2,996,799	0	0		0
20/014	100.100 To Command Order Warragement - Horiounient	2,550,755	2,550,155	0	0		Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981	415.920 RA - Depreciation Increase - Idaho	21.367	21,367	0	0		to the implementation of new rates on January 1, 2014.
20,001		21,307	21,307	U	·		- po the implementation of new rates on bandary 1, 2014.

						1	1	1
287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	C		0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983		RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
								Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287576	430.110	RA - DSM Balance Reclass	(5,131,927)	(5,131,927)	C		0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
007040	445 440	DA. Franci Wash Mining	(07.004.407)	(07.004.407)				the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840		RA - Energy West Mining	(67,294,167)	(67,294,167)				with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	0		0	amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	502,643	502,643	C	1	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320 270	RA - FAS 158 Pension Liability	(109,192,092)	(109,192,092)			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	501,052	501,052	C		0	benefits liability. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	C	1	0	sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	C		0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	C	1	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	(193,192)	(193,192)	C	1	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	(21,050)	(21,050)	C		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 resu
287977		RA - Noncurrent Reclass - Other	(26,525)	(26,525)	C	1	0	in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	C		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 Trasnsportation Electrification Pilot	(11,996)	(11,996)	C		0	transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(201,696)	(201,696)	C		0	Reclass of miscellaneous regulatory assets/liabilityles that have flipped to debit/credit balances.
287972	320.285	RA - Post Employment Costs	(212,004)	0	C		(212,004)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	C	1	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatir 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	(12,719)	(12,719)	0		0	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	(36,421)	(36,421)	C	1	0	portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0		0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	Č		0	Reg Asset established to record Washington's portion of stock redemption costs.
								Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable ener creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	C		0	
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	C		0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits include in rates that differ from actual renewable energy credits.
								Regulatory asset established to capture the noncurrent portion of the difference between renewal energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	C		0	
287889	415 883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	0		0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
								Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 287971	415.866 415.868	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,260,259) (2,393,394)	(1,260,259) (2,393,394)	<u>C</u>		0	photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
			(2,555,551)	(=)===(================================				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	(8,913)	(8,913)	0		0	for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	C		0	recover \$545,000 of costs recorded related to a storm in California.
286911		RA - Transportation Electrification Pilot - CA	112,508	112,508				Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
		·						Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	С		0	2018. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	C		0	Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	C		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	2,393,394	2,393,394	C		0	
			(26,739)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639		RA - WA Colstrip #3	, .,,	(26,739)	C			generating plant. Regulatory asset established torecord the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	C		0	Washington Utility and Transportation Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	C	1	0	and 2018.
287848	320 281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)				Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir medical obligations.
								Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	C		0	on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(5,469)	(5,469)	C		0	recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
	705 451	RL - Property Insurance Reserve - OR	(750.685)	(750.685)				Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917							· I	

						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.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	0	0)
	1					Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886 415.837 RA - Frozen MTM	(19,362,370)	(19,362,370)	0	0		derivative.
FERC 283 - Other	0	Ó	0	0	(0
						Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and
287650 205.100 Coal Pile Inventory Adjustment	(27,155)	(27,155)	0	0		Trail Mountain coal inventory.
						Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936 205.025 Fuel Cost Adjustment	(89,756)	(89,756)	0	0	(Coal and a credit to coal inventory.
						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	(742,255)	(742,255)	0	0	(amortized over the remaining life of the plant.
						The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	0	0	0	0	(Medicare subsidy, required under FAS 158.
						Asset accrued for a deferred expense related to costs incurred for the termination of a power
				_		purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287656 425.280 Joseph Settlement	0	0	0	0	(the original contract.
000000	(05.075)	(05.075)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(95,975)	(95,975)	0	0		months or less.
287907 210.185 Prepaid Aircraft Maintenance	0	0	0	0		Regulatory asset established for prepaid aircraft maintenance costs.
287665 210.130 Prepaid Taxes - ID PUC	(70.400)	(70.400)		0		Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(79,123)	(79,123)	U	U		months or less. Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	,	2 Masset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708 210.200 Prepaid Taxes - OR FOC	(3.450.433)	(201,203)	0	(3 450 433)		Book-tax difference associated with the timing of deductibility of property taxes.
201706 210.200 Prepaid Taxes - Property Taxes	(3,430,433)	U	U	(3,430,433)		Prepaid property tax book to tax differences for which the accumulated deferred income tax liablity
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
200300 210.201 Trepaid Taxes -1 Toperty Tax 110 40	(0,001,704)	Ů		(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	(771,986)	(771,986)	0	0	(months or less.
En de l'En En E	(111,000)	(111,000)			`	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(176.739)	(176.739)	0	0	(137511.
	(113)100/	(1.7.4). 447				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.
287289 425.130 Roque River-Habitat Enhance	(37,177)	(37,177)	0	0		escalated, over a period of 9 years for habitat enhancement.
	V-7-7	V- /	•			Asset accrued for a deferred expense related to costs incurred for the termination of a power
						purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653 425.250 TGS Buyout	(4,122)	(4,122)	0	0		the original contract.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	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
						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	(209,674)	0	0	0		earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930	To record unrealized gains/losses from the long term incentive plan.
007000 445 004 November Assat Francis MTM	(4.700.457)	(4.700.457)				Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966 415.834 Noncurrent Asset - Frozen MTM 287492 OR BETC - Purchased Credits - Non-Cash	(1,792,457)	(1,792,457)	0	0		regulatory asset for frozen derivative.
Rounding	(74,524)	(74,524)	0			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding Subtotal - p277	(285,789,510)	(278.417.675)	0		(529.608	
Less FASB 109 Above if not separately removed	(8.913)	(8.913)	0		(529,608	/
Less FASB 109 Above if not separately removed	(8,913)	(0,913)	0		0	
Total	(285,780,597)	(278,408,762)	0			
1000	(200,700,097)	(273,400,702)	- 0	(0,042,221)	(329,000	//

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

			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	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,170,187	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					(758,881,055)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,868,860	(19,042,726)	(1,155,459,111)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up				(758,881,055)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	1				ı	T	T
Employee Be							
287414	505.700 Accrued Retention Bonus	27.772	0			27.772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension Liability UMWA Withdrawal	28.303.872	28.303.872			,	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,402,412	20,000,072				pension trust windrawal obligation. Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071	0	U	0		match of AIP, payroll tax (employer portion), and LTI. Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	U	C	0	2,473,185	· · · · · · · · · · · · · · · · · · ·
287326	720.500 Severance Accrual - Cash Basis	157.578	0	0		157.578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
20/320	720.500 Severance Accidar - Cash Basis	137,370	U		,	137,370	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	397,298	397,298	C	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)	6,227,380	0	C	0	6,227,380	periods or upon termination.
287373	910.580 Wasatch workers comp reserve	610.677	0			610 677	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	6,962,522	0	0) (6 962 522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201000	220:100 TAS 112 BOOK RESERVE TOSE EMPROYEE BEHEIRS	0,002,022				0,002,022	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	2,615,031	0	C	0	2,615,031	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	18,536,580	18,536,580	0	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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. Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249	415.839 NonCurr Liab - Frozen MTM	17.521.790	17.521.790	C	0		frozen derivative.
Regulatory L							INDERTINATION
							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	1,774,469	1,774,469	C	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
287052	705.341 RL Income Tax Deferral - ID	198.629	198,629			0	rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
201002	705.041 REINCOME TAX DETETTAL TO	100,020	130,023		,	,	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	12,527,831	12,527,831	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 for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287054	705.343 RL Income Tax Deferral - UT	162.012	162.012	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
007055	707.014	0.005.000	0.005.000				rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	C	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 RL Income Tax Deferral - WY	572,721	572,721	0	0	0	and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	C	0		Regulatory liability established to record the deferral of protected property related EDIT 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	1,872,929	1,872,929	C	C	0	amortization for return to Idaho customers pursuant to regulatory order.

						he deferral of protected property related EDIT
287063 705.348 RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	(amortization for return to Oregon custome	
287064 705.349 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	(amortization for return to Utah customers	pursuant to regulatory order.
	2,624,129	2,624,129			Regulatory liability established to record t	he deferral of protected property related EDIT
287065 705.350 RL - Protected PP&E EDIT Amortization - WA	2,024,129	2,024,129	U	,	amortization for return to Washington cus Regulatory liability established to record to	he deferral of protected property related EDIT
287066 705.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	(0 amortization for return to Wyoming custor	mers pursuant to regulatory order.
						alifornia's portion of protected property related EDIT
287111 705.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	(0 35% to 21%.	Jobs Act, which reduced the federal income tax rate from
					Regulatory liability established to defer Id	aho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0		as a result of the Tax Cuts and Jobs Act,	which reduced the federal income tax rate from 35% to
20112 100.200 KE-110tected 11 dE EDIT-ID	22,000,110	22,000,110			Regulatory liability established to defer O	regon's portion of protected property related EDIT
007440 707 000 71 71 1 1 1 1 1 1 1 1 1 1 1 1	400,000,000	400 000 000				Jobs Act, which reduced the federal income tax rate from
287113 705.289 RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	1	0 35% to 21%.	ashington's portion of protected property related EDIT
						Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	(0 35% to 21%.	yoming's portion of protected property related EDIT
						Jobs Act, which reduced the federal income tax rate from
287115 705.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	(0 35% to 21%.	•
						tah's portion of protected property related EDIT recorded
287116 705.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0		0 21%	which reduced the federal income tax rate from 35% to
						alifornia's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	1.033.880	1,033,880	0		recorded as a result of the Tax Cuts and 0 35% to 21%.	Jobs Act, which reduced the federal income tax rate from
201121 100.234 RE-NOITHOCCCCOTT OF FOR	1,000,000	1,000,000			Regulatory liability established to defer Id	aho's portion of non-protected property related EDIT
007100 707 007 01 11 12 12 12 12 12 12 12 12 12 12 12 12	0.700.000	0.700.000				Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	U		0 35% to 21%. Regulatory liability established to defer W	ashington's portion of non-protected property related
						and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	(0 from 35% to 21%.	
					Regulatory liability established to defer W	yoming's portion of non-protected property related EDIT 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 35% to 21%	
						tah's portion of non-protected property related EDIT
287126 705 298 RI - Non Protected PP&F EDIT- LIT	5,867,251	5,867,251	0		recorded as a result of the Tax Cuts and 0 35% to 21%.	Jobs Act, which reduced the federal income tax rate from
ESTILE TOOLEGE HE HOTTISCECCUTTURE ESTITEST	3,001,001	3,551,551			As ordered by the Oregon Public Utility C	ommission (OPUC), PacifiCorp registered as an
					aggregator of residential Clean Fuels Pro	gram credits generated by customers in our Oregon
						p is allocated credits generated by residential customers by the Oregon Department of Environmental Quality
						its to "regulated parties" that are required to comply with
						m through the purchase of such credits, in a manner that
						eles adopted by the OPUC in December of 2017.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	0	(0	set up in 2018 for sales of credits to regulated parties.
						cess deferred income taxes associated with the effects of ces and other deferred items that do not have current
287188 100.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	(0 provision impacts.	ces and other deferred items that do not have current
207400 400 422 Di Jacone Ten Brancoto Flourithm DMI	1,576,465	1,576,465				for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,570,405	1,576,465	U		PMI's portion of Bridger Coal Company fix A regulatory liability established with resp	ect to the excess deferred income taxes associated with
					the non-property accumulated deferred in	come taxes allocable to California resulting from the
287191 705.280 RL Non-Property EDIT - CA	272,759	272,759	0	(
					0 change in the income tax rate.	and the tipe acceptance defended increase to the end of the contract of the co
					A regulatory liability established with resp	ect to the excess deferred income taxes associated with
287192 705 281 RI Non-Property FDIT - ID	363 042	363.042	0		A regulatory liability established with resp the non-property accumulated deferred in	ect to the excess deferred income taxes associated with noome taxes allocable to Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID	363,042	363,042	0		A regulatory liability established with resp the non-property accumulated deferred in 0 in the income tax rate.	
			0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it	ncome taxes allocable to Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID 287195 705.284 RL Non-Property EDIT - WA	363,042 326,187	363,042 326,187	0		A regulatory liability established with resp the non-property accumulated deferred in 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate.	ncome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with ncome taxes allocable to Washington resulting from the
			0		A regulatory liability established with resp the non-property accumulated deferred in 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate. A regulatory liability established with resp	ncome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with ncome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with
287195 705.284 RL Non-Property EDIT - WA	326,187	326,187	0		A regulatory liability established with resp the non-property accumulated deferred i 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred ii 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred ii the non-property accumulated deferred if	ncome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with ncome taxes allocable to Washington resulting from the
		326,187 2,939,674	0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. O change in the income tax rate.	ncome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with ncome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement	326,187 2,939,674 4,512,773	326,187 2,939,674 4,512,773	0		A regulatory liability established with resp the non-property accumulated deferred is 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability used to track future is 0 welfare expenses.	ncome taxes allocable to Idaho resulting from the change lect to the excess deferred income taxes associated with ncome taxes allocable to Washington resulting from the levent to the excess deferred income taxes associated with ncome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY	326,187 2,939,674	326,187 2,939,674	0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate. A regulatory liability used to track future if 0 welfare expenses. 0 A regulatory liability with respect to the W	necome taxes allocable to Idaho resulting from the change eet to the excess deferred income taxes associated with necome taxes allocable to Washington resulting from the eet to the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the evenue associated with recoverable post-retirement ashington decoupling mechanism.
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement	326,187 2,939,674 4,512,773	326,187 2,939,674 4,512,773	0 0 0		A regulatory liability established with resp the non-property accumulated deferred is 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability understead to track future of welfare expenses. 0 A regulatory liability with respect to the W Regulatory Liability established to record	necome taxes allocable to Idaho resulting from the change weet to the excess deferred income taxes associated with necome taxes allocable to Washington resulting from the weet to the excess deferred income taxes associated with neome taxes allocable to Wyoming resulting from the evenue associated with recoverable post-retirement ashington decoupling mechanism.
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement	326,187 2,939,674 4,512,773	326,187 2,939,674 4,512,773	0		A regulatory liability established with resp the non-property accumulated deferred is 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability with respect to the W effare expenses. 0 A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstric	necome taxes allocable to Idaho resulting from the change weet to the excess deferred income taxes associated with neome taxes allocable to Washington resulting from the leet to the excess deferred income taxes associated with neome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Unit 4.
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism	326,187 2,939,674 4,512,773 4,427,455	326,187 2,939,674 4,512,773 4,427,455	0 0 0		A regulatory liability established with resp the non-property accumulated deferred is 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred is 0 change in the income tax rate. A regulatory liability used to track future is 0 welfare expenses. 0 A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstrig Regulatory Liability established to record	necome taxes allocable to Idaho resulting from the change eet to the excess deferred income taxes associated with necessary to the excess deferred income taxes associated with revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Unit 4.8. Energy Savings Assistance (ESA) Program activities
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation	326,187 2,939,674 4,512,773 4,427,455 9,747,596	326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0 0		A regulatory liability established with resp the non-properly accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 chanse in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate. A regulatory liability used to track future it 0 welfare expenses. O A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstrig Regulatory Liability established to record (ESA collections from California offset by	necome taxes allocable to Idaho resulting from the change weet to the excess deferred income taxes associated with neome taxes allocable to Washington resulting from the leet to the excess deferred income taxes associated with neome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciatio reciation amounts from the last depreciation study for all Unit 4.
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism	326,187 2,939,674 4,512,773 4,427,455	326,187 2,939,674 4,512,773 4,427,455	0 0 0 0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 chanse in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate. A regulatory liability used to track future if 0 welfare expenses. 0 A regulatory liability with respect to the W Regulatory Liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstrix Regulatory Liability established to record (ESA collections from California offset by 0 liability balancing account for California Regulatory Liability established per Order	necome taxes allocable to Idaho resulting from the change eet to the excess deferred income taxes associated with neome taxes allocable to Washington resulting from the eet to the excess deferred income taxes associated with neome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred jin a regulatory No. 15-060 in Docket UE267, PacifiCorp is required to
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation	326,187 2,939,674 4,512,773 4,427,455 9,747,596	326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0		A regulatory liability established with resp the non-property accumulated deferred i 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred ii 0 change in the income tax rate A regulatory liability established with resp the non-property accumulated deferred ii 0 change in the income tax rate. A regulatory liability was the ton-property accumulated deferred ii 0 change in the income tax rate. A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstrip Regulatory Liability established to record (ESA collections from California offset by 0 liability balancing account for California. Regulatory Liability established per Order implement a 5 year customer opt-out plant	necome taxes allocable to Idaho resulting from the change eect to the excess deferred income taxes associated with necessallocable to Washington resulting from the eect to the excess deferred income taxes associated with necessallocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reclaion amounts from the last depreciation study for all LUnit 4. In the LUnit 4. No. 15-060 in Docket UE267, PacifiCorp is required No. 15-060 in Docket UE267, PacifiCorp is required No. 15-060 in Docket UE267, PacifiCorp is required No. Customers that elect to go on the opt-out program and
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA	326,187 2,939,674 4,512,773 4,427,455 9,747,596	326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. A regulatory liability was to track future of welfare expenses. 0 A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep 0 units at the Jim Bridger Plant and Colstrip Regulatory Liability established to record (ESA collections from California offset by 0 liability balancing account for California. Regulatory Liability established per Order implement a 5 year customer opt-out plant	necome taxes allocable to Idaho resulting from the change eet to the excess deferred income taxes associated with neome taxes allocable to Washington resulting from the eet to the excess deferred income taxes associated with neome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for Linit 4. Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred jin a regulatory No. 15-060 in Docket UE267, PacifiCorp is required to
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation	326,187 2,939,674 4,512,773 4,427,455 9,747,596	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	000000000000000000000000000000000000000		A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the change in the income tax rate. A regulatory liability used to track future in the welfare expenses. O A regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current depounts at the Jim Bridger Plant and Colstrig Regulatory Liability established to record (ESA collections from California offset by the collections from California offset by the liability balancing account for California. Regulatory Liability established per Order implement a 5 year customer opt-out plant leave PacificOrp's system will be required.	necome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with necome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the sevenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Junit 4. Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred) in a regulatory No. 15-060 in Docket UE267, PacifiCorp is required to . Customers that elect to go on the opt-out program and to pay an opt-out charge for up to 5 years. cing account for a pass-through benefit to Idaho
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		A regulatory liability established with resp the non-properly accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in change in the income tax rate. A regulatory liability used to track future of welfare expenses. A regulatory liability with respect to the W Regulatory liability established to record in the 2015 WA GRC and the current dep ounits at the Jim Bridger Plant and Colstrip Regulatory Liability established to record (ESA collections from California offset by collections from September opt-out plant leave PacifiCorp's system will be required. Regulatory liability established as a balant customers from BPA (Bonneville Power A	necome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with noome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with noome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation encounts from the last depreciation study for all third. Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred in a regulatory in the control of the cont
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA	326,187 2,939,674 4,512,773 4,427,455 9,747,596	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		A regulatory liability established with resp the non-property accumulated deferred it 0 in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred it 0 change in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in 0 change in the income tax rate. A regulatory liability used to track future in 0 welfare expenses. O A regulatory liability with respect to the W Regulatory liability with respect to the W Regulatory Liability established to record in the 2015 WA GRC and the current dep units at the Jim Bridger Plant and Colstrig Regulatory Liability established for record (ESA collections from California offset by 0 liability balancing account for California. Regulatory Liability established per Order implement a 5 year customer opt-out plant leave PacifiCorp's system will be required Regulatory liability established as a balan customers from BPA (Bonneville Power A 0 qualifilion customers receive a credit or	ect to the excess deferred income taxes associated with nome taxes allocable to Washington resulting from the horome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with nome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Junit 4. Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred) in a regulatory No. 15-060 in Docket UE267, PacifiCorp is required to 1. Customers that elect to go on the opt-out program and to pay an opt-out charge for up to 5 years. cing account for a pass-through benefit to Idaho dministration) under the Northwest Power Act where eight hill
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	000000000000000000000000000000000000000		A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the change in the income tax rate. A regulatory liability used to track future in the welfare expenses. O a regulatory liability with respect to the W Regulatory liability established to record in the 2015 WA GRG and the current dep to units at the Jim Bridger Plant and Colstin Regulatory Liability established to record (ESA collections from California offset by the collection of the collection of the California. Regulatory Liability established per Order implement a 5 year customer opt-out plant leave PacifiCorp's system will be required. Regulatory liability established as a balan customers from BPA (Bonneville Power 7 and ualiffring customers receive a credit to it. This account is created to record a contre regulatory difference on Trojan unrecover.	necome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with necome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the exeenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Junit 4. Unit 4. The properties of the prope
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	000000000000000000000000000000000000000		A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the	necome taxes allocable to Idaho resulting from the change lect to the excess deferred income taxes associated with noome taxes allocable to Washington resulting from the lect to the excess deferred income taxes associated with noome taxes allocable to Wyoming resulting from the revenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Juli 4. Energy Savings Assistance (ESA) Program activities ESA program expenditures incurred) in a regulatory to 1.0 to 1.0 customers that elect to go on the opt-out program and to pay an opt-out charge for up to 5 years. cling account for a pass-through benefit to Idaho diministration) under the Northwest Power Act where leir bill. regulatory liability for Washington's share of the ARO ed plant and decommissioning costs. The reason for this par related costs were disallowed in Washington;
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	000000000000000000000000000000000000000		A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the change in the income tax rate. A regulatory liability used to track future in the welfare expenses. A regulatory liability used to track future in the welfare expenses. A regulatory liability with respect to the William of the welfare expenses. A regulatory liability with respect to the William of the welfare expenses. A regulatory liability with respect to the William of the welfare expenses. A regulatory liability established to record (ESA collections from California offset by the welfare of the welfare with the welfare welfare with the welfare welf	necome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with necome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the excess deferred income taxes associated with necome taxes allocable to Wyoming resulting from the exeenue associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Junit 4. Unit 4. The properties of the prope
287195 705.284 RL Non-Property EDIT - WA 287196 705.285 RL Non-Property EDIT - WY 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	000000000000000000000000000000000000000		A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the income tax rate. A regulatory liability established with resp the non-property accumulated deferred in the	necome taxes allocable to Idaho resulting from the change sect to the excess deferred income taxes associated with noome taxes allocable to Washington resulting from the sect to the excess deferred income taxes associated with noome taxes allocable to Wyoming resulting from the sect to the excess deferred income taxes associated with noome taxes allocable to Wyoming resulting from the executed associated with recoverable post-retirement ashington decoupling mechanism. difference between the approved accelerated depreciation reciation amounts from the last depreciation study for all Unit 4. Figure 1. Unit 4. No. 15-060 in Docket UE267, PacifiCorp is required to a Customers that elect to go on the opt-out program and to pay an opt-out charge for up to 5 years. Cing account for a pass-through benefit to Idaho diministration) under the Northwest Power Act where the little control of the ARO de plant and decommissioning costs associated with Trojan should be UT solar Feed in Tariff.

287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	C	0 Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0		Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
20/203 700.010 RE ON DEL NYC - NORICUTERIE	0,000,100	0,000,100	•		Dursuant 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
287237 705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0	C	o instead of a debit balance, or vice versa.
077000 707 400 81 64 616 411	823,309	823,309	0		Regulatory liability established to record noncurrent portion of reg liability for purchase of Californi
287238 705.420 RL - CA GHG Allowance Revenue 287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2.430.606	2,430,606	U		greenhouse gas pollution emission allowances . Populatory liability used to record the Oragon allocation of injury and damage incurance recovers
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,000	2,430,606			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere Regulatory liability used to record the Idaho allocation of storm-related property damage recovere
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	C	O in excess of insurance claims incurred
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	C	0
					Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0	C	0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	342,815	342,815	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
20/202 100.100 KETTO	342,013	342,013	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	C	0 depreciation.
					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 b
287271 705.336 RL - Sale of RECs - UT	159,534	159,534	0	C	0 the Company.
					Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	15,151	15,151	0	C	Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0	0	0 Regulatory Liability established to track the difference between REC revenue included in rates and
					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0	C	0
					Regulatory liability established to record the Oregon Energy Conservation Charge and related
					expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0	C	0 efficiency programs.
					Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	C	0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	152,347	152,347	0		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
201012 100.102 PINO Neg Elabilities	102,047	102,047	U		Regulatory liability established for flow-through accounting of income taxes required by the state of the s
287374 100.105 Income Tax WA Flow-through	292,186	292,186	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.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0	C	0
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
201441 000:100 Hojan Decommissioning Cost Regulatory Asset	1,001,100	1,001,100	•		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 grante
287445 610.142 RL - UT Home Energy LifeLine	382.875	382.875	0		0 to qualifying low income recipients through bill credits.
201445 010.142 KE-01 Home Energy Electric	302,013	002,010	•		Regulatory liability established to record revenues received from customers which are then grante
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	0		
207455 010.145 KL - WA LOW Energy Program	(235,000)	(239,000)	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 energy
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	0		0 certificates.
201413 100.210 RE-BIUE SKY FTOGRAFIUM	000,042	000,042	•		Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	133,389	133,389	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201414 103.211 KL- Bide Sky Frogram WA	100,000	100,000	•		Regulatory liability established to record revenues received from customers participating in the
	1				company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	0	0	O certificates.
201410 100.212 NE unde sky (10grain ex	50,700	00,700			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	2,130,025	2,130,025	0		Ocertificates.
201110 100.210 III. Side Sily Hoguin 01	2,100,020	2,100,020			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	72,164	72,164	0	0	0 certificates.
23 ISSEET NE DIGEONY FORGINITIO	72,104	72,104	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
287478 705.275 RL - Blue Sky Program WY	160,437	160,437	0	0	0 certificates.
20110 100.210 No blac sky riografii Wi	100,437	100,437	U		Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0 due to the implementation of new rates on January 1, 2014.
201100 110.020 N.C. Depredation Decrease On			U		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	C	depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards					
287280 DTA State Charitable Contribution Limit	154,143	154,143	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	C	State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)			Federal income benefit for the deduction state taxes associated with state net operating loss
287371 DTA 930.100 Oregon BETC Credits	1,233,359	1.233.359	0		0 0 carryforward. 1 0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA 950.100 Gregori BETC Credits	975,823	975,823	0		0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	217,417	217,417	0	0	 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	C	0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	261,772	261,772	0		0 Colorado state income tax credit carryforward.
	271,106	271,106	0	C	0 California state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward					O Accrued liability established as a reserve for anticipated injury and damage expense.
Loss Contingencies	2.041.600		U		Uproorded nability established as a reserve for anticipated injury and damage expense.
287341 910.530 Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690			
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Oblications	2,941,690 60,936,151	2,941,690	0		
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations			0	C	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	60,936,151	60,936,151	0	C	
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability			0	C	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be realized before they expire.
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	60,936,151	60,936,151	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.

						Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 L	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	C	0 announced closure of Cholla Unit 4 in 2020.
				_		Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 L	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	C	0 842.
ĺ						Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 E	Bad Debt	(40.763)	(40.763)	0	0	and for which the accumulated deferred income tax liability is expected to be reversed upon audit
	Deferred Revenue - Other	218.670	218.670	0	0	by the Internal Revenue Service. O Advanced payments recognized for tax and not for book.
	Contra Receivable Joint Owners	266,405	266,405	0		Reserve against receivable due from joint owners.
		1,637,226	1.637.226	0		O Accrued final reclamation expenditures for the Trapper mine.
287216 605.715 1	Trapper Mine Contract Obligation	1,037,220	1,037,220	U	U	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 0	Chehalis Mitigation Obligation	80.270	80.270	0	C C	tax purposes.
201210 110:010	CHEROLO MILIGUION CONGULON					Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 E	Environmental Liability - Regulation	13,852,972	13,852,972	0	C	0 work sites.
						Non-regulated environmental remediation costs required at various abandoned/closed mines and
	Environmental Liability- Non Regulation	604,603	604,603	0	C	other work sites.
287270 \	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0 Valuation allowance against items that may not be realized before they expire.
i i						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 L	Lewis River- LWD Fund Liab	271,410	271,410	0	C	0 enhancement.
ĺ						Accrued liability used to signing bonuses from credit card providers that are deferred until such
287297 505.155	Deferred Revenue	17,279	17,279	0	0	time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
201201 000:100 2	Deferred nevertide	17,270	11,210	·		The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 E	ERC Impairment Reserve	501.567	501.567	0	C	0 emission reduction credit.
287321 100.100 I		1,287,756	1,287,756	0	C	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 N	MCI F.O.G. Wire Lease	137,353	137,353	0	0	0 the annual service agreement period.
ĺ						Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 [Deferred Regulatory Asset-Transmission Service Deposit	527.179	0	527.179		transmission line services. These deposits are fully refundable. The deposits are recognized as
207000 410.110 E	Deterred Regulatory Asset Transmission Service Deposit	327,173	•	021,113		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 E	Bad Debts Allowance - Cash Basis	2,279,972	2.279.972	0		Accided liability established to reserve for accounts receivable for which collection is not expected.
	Miscellaneous Current & Accrued Liability	744.516	744.516	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0		O Accrued liability for prepaid rents on company owned utility poles.
20/3/0 425.215	onearned Joint Ose Pole Contract Revenue	745,550	745,550	U	U	
	and the second s					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 M	N Umpqua Settlement Agreement	5,680,844	5,680,844	U	C	0 enhancement.
287392 425.120 E	Bear River Settlement Agreement	4,142,371	4,142,371	0		Accrued liability associated with the acceptance of the Bear River FERC license for various 0 settlement obligations.
207392 423.120 1	bear Niver Settlement Agreement	4,142,371	4,142,371	U		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 1	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	C	0 be amortized as expenses are incurred.
	M&S Inventory Write-off	747,577	747,577	0	C	O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	Reverse Accrued Final Reclamation	745,852	745,852	0	C	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.
287430 505.125 A	Accrued Royalties	1,878,947	1,878,947	0	0	0
	·					Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	C	0 Credit Corp for the Cholla generation plant.
	Non-curr def fed tax cor ben of int	212,438	212,438	0		Non-current federal benefit of interest on corrections.
	Non-curr def fed unc tax pos ben of int	30,138	30,138	0		0 Non-current federal benefit of interest on uncertain positions.
	Non-curr def sta tax cor ben of int Non-curr def sta unc tax pos ben of int	45,926 6.518	45,926 6.518	0	0	0 Non-current state benefit of interest on corrections. 0 Non-current state benefit of interest on uncertain positions.
Rounding	Non-our der sta und tax pos ben of int	0,518	0,518	0		v invol-current state benefit of interest on uncertain positions.
Subtotal - p234		783,561,636	758,554,829	527,179	0	24.479.628
Less FASB 109 Above if n	not separately removed	(50,281,390)	(50,281,390)	0	C	0
Less FASB 109 Above if n Less FASB 106 Above if n Total	not separately removed			0 0 527,179	0	0 2,615,031 21,864,597

Instructions for Account 190:

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

the formula, the associated ADIT amount shall be excluded.

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

Gas, Prod, Total Dist Or Other Plant Labor Transmission Related Related Related Related Justification Account 281 Electric: 287960 (174,829,838) Accelerated Pollution Control Facilities Depreciation O Depreciation on pollution control facilities. Rounding
Subtotal - p275
Less FASB 109 Above if not separately removed
Less FASB 106 Above if not separately removed
Total (174,829,838) (174,829,838) (174,829,838) (174,829,838)

- | Instructions for Account 281:
 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

00.1044.07		A	В	С	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
Account 28	32							
								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		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	(4,396,080)	(4,396,080)	0	0		
287766	610 101	Amortization NOPAs 99-00 RAR	53.209	53.209	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610		ARO Removal Costs	(26,616,545)	(26,616,545)	0	0		Regulatory liability related to removal costs.
287605		Avoided Costs	180,276,646	180,276,646	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		(1,149,249)	0	0	(1,149,249)		related to hydro-relicensing costs transferred to plant-in-service.
287605 287605	105.120	Book Depreciation Book Fixed Asset Gain/Loss	2,583,224,642 15,120,345	2,583,224,642 15,120,345	0	0		D Book-tax difference for book depreciation. D Book-tax difference related to land sales.
207003	103.470	BOOK Fixed Asset Galli/Loss	10,120,040	10,120,043	U	U		Book-tax difference related to fand sales. Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137		(19,999,540)	(19,999,540)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	10E 101	Canitalized Johan ageta Medicana Cubaidu	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	105.101	Capitalized labor costs - Medicare Subsidy Direct Assignment: Transmission Fixed Assets	1,303,133	755.854.774	(755,854,774)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0		PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	115,595,974	0	0		PowerTax Report #257: General Book Allocation Group.
								Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	(Credit Corp for the Cholla generation plant.
287608	105 223	Cholla SHL NOPA (Lease Amortization)	554.727	0	0	554.727		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
207000	100.223	Citolia Still NOFA (Lease Attionization)	334,121	U	U	334,727		Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0		recoverable jurisdictions.
								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0		tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0		
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	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 purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(208, 192, 051)	(208, 192, 051)	0	0)
								PacifiCorp will open a customer work order for construction of a capital project and capitalize
								various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
								distribution facilities, mining operations and corporate operations) for book purposes. Projects with
								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
287224	145.030	CWIP Reserve	2,013,897	2,013,897	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	105 141	Debt AFUDC	(171.917.417)	(171.917.417)	0	0		purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
207003	103.141	DEDI AI ODC	(171,517,417)	(171,517,417)	U	U		Interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105 117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
201001	100.111	Enouge of Nationaling 1 Mod Modelo Fod Grily 1 Mil	(1,000,120)	(1,000,120)				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 income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0		
		·	(, , , , , , , , , , , , , , , , , , ,	, , , , , ,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
007005	405 400	E-wit- AFUDO	(07.057.175)	(07.057.175)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	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	(3.699.347)	(3.699.347)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Associate Otata Madifferentiana	40.040.505			40.040.505		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567		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		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		Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0		Regulatory liability related to removal costs.
			(221,223,000)	(===,===,000)				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.
			(555,520)	(323,220)				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
	Market Barrier Barrier Burr	(100 500)	(400 500)				the lease payment less accrued lease interest.
286914	415.525 RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0		PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
							creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110 RA- Solar ITC Basis Adj Fixed Assets	(25,900)	(25,900)	0	0		
					_		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,46	3 income tax normalization rules.
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4.045.687		4.045.687	0		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
20/003	105.159 Reclass to § 1051 & 1055 Exchange Normalization Adj - Transmission	4,045,007	U	4,045,067	U		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166.925	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	174,829,838	174,829,838	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	22,255,287	22,255,287	0	0		depreciable for income tax purposes.
20.000	10.100						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	(417,452,167)	(417,452,167)	0	0		This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
							decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0		order/stipulation (Docket PAC-E-13-04).
							This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0	0		decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
201222	413.534 RE - Contra-Carbon Decontrinssioning - 01	(2,137,491)	(2,137,491)	U	0		This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
							Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0		general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4.835.423	4,835,423	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
207 109	100.122 RE - Ellects of Naterilaning - Fixed Assets - Fixin Fed Only	4,000,420	4,030,423	U	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							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
287187	100.121 RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0		and are probable of recovery as the temporary book-tax differences reverse and result in higher baxable income as compared to book income.
287313	105.450 RL - Non-ARO Liability	253,053,650	253,053,650	0	0		Regulatory liability related to removal costs.
000045	405 455 POLLA 4 (On 4 on -)	(0.000.440)	(0.000.440)	•	•		Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	U	0		842. Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105.135 Safe Harbor Lease Rate Differential	(2.623.171)	(2.623.171)	0	0		+ State).
		(=,020,111)	(2,020,111)				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	(157,315,608)	(157,315,608)	0	0		or 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
007005	405 440 Octobrillo Docto Adhirotecant	(0.000)	(0.007)				arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116 Solar ITC Basis Adjustment	(8,607)	(8,607)	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	147,478	147,478	0	0		book and tax purposes.
287301	105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0		Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	2	2	0	0	0	
Subtotal - p		(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672	
	3 109 Above if not separately removed 3 106 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
Total	2 IVO ANOVO II IIOL SOPULALORY ICHIOVEU	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672	
	1	\=,,,/	, ., , , , , .	(,,001)	,,210	,	£1.

- 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 8 D are included in Column F

 4. ADIT items related to labor and not in Columns C 8 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 283			Relateu	Relateu	Relateu	Relateu	Justinication
ERC 283 - Regu	latory Assets						
287849 415	5.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	()	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415	5.411 Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	()	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 41	5.412 Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	(Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415	5.413 Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	()	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 41	5.414 Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	()	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415	5.415 Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	(Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664			ol n	egulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
28/846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664	U	(ontra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
						ension 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	0	(0	
					Co	ontra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
						MWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	(sposition.
						ontra regulatory asset for all the WA related recovery (amortization) and other adjustments to the MWA 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			sposition.
201000 410.421 Condativa - Chittari Gisioni - WA	1,000,700	1,330,700				ontra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	(holla U4 Regulatory asset (415.725)
						egulatory asset to record benefits and administrative costs related to the California Alternative
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	(ate for Energy, or CARE, program.
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0			egulatory asset used to record the depreciation/accretion associated with FAS 143 asset stirement obligations.
	(0.1,1.1,000)	(=1,111,1000)	-			regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						ustomers, such as those who meet specified reductions in energy use during peak hours, are
					re	ewarded with a credit to their bill. Moved from 2014 account 137332.
287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(0	
						egulatory asset to record the pass-through benefit to Washington customers from the BPA. ualifying customers, such as those who meet specified reductions in energy use during peak hours,
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)	0			re rewarded with a credit to their bill.
201014 F10.121 TA - BI A Balanting Account - WA	(40,007)	(40,001)				alancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(arks to direct utility service.
					Re	egulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	(ventory from decommissioning.
			_			egulatory 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	(alles proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0			egulatory asset established to record WA's share of the deferral of Carbon Plant's write off and ales proceeds of inventory from decommissioning.
200900 413.937 IVA - Calbon Flant Deconnivinventory - VVA			0		Re	egulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	(0 de	egulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846.920)	(846.920)	0			egulatory asset established to record Utah's share of the deferral of Carbon Plant's increased epreciation due to the implementation of new rates on January 1, 2014.
	\(\frac{1}{2} - \frac{1}{2} - \frac{1}{2} - \frac{1}{2} \)	(* - / /			Re	egulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	(0 de	epreciation due to the implementation of new rates on January 1, 2014.
286920 415.725 RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0			egulatory asset established to account for the estimate of recoverable amounts related to the holla U4 closure.
					Re	egulatory 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	(122,373) (1,470,852)	(122,373) (1,470,852)	0		0 Sc	olar Program. egulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
					Re	egulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	(0 pu	ursuant to an energy cost adjustment mechanism.
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0			egulatory asset established for noncurrent portion of recoverable net power costs in Idaho ursuant to an energy cost adjustment mechanism.
		•			Re	egulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(13.037.905)	(13.037.905)	0) pu	ursuant to an energy cost adjustment clause.
	1 1 1 1 1 1 1 1 1	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				egulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	(0 pu	ursuant to a power costs adjustment mechanism. egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	(0 re	quest for proposal for new generation.
207FF0 44FF04 B4 B 4 44 4 5 5 5 5 6 4 64	(10.750)	(40.750)			Re	egulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	(U fro	om customers through California rates. egulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	(0 fro	om customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0			egulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(308,012)	(308,012)	0		0 fro	om customers through Oregon rates. egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(0 re	gulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0			egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
207 000 413,000 IVA * Deletted Overbuildett Costs * WT	(201,019)	(201,019)	U		Re	egulatory order. egulatory asset established to record costs incurred for demand side management which are
						mortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0		0	
						egulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	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	(362,037)	(362,037)	0		0 to	the implementation of new rates on January 1, 2014.
	44.050.				Re	egulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	(ue to the implementation of new rates on January 1, 2014. eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0		0	colors of miscentificous regulatory assers/habilities that have hipped to debit/credit balances.
	(0,000,000)	(0,000,000)			In	December 2014, abandonment costs were recorded in connection with the anticipated closure of
207040 445 440 DA Francis West Mining	(07.004.004)	(67.004.004)			the	e Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0			ith the applicable state commissions. equilatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0	(0 an	mortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	0			egulatory liability established for the portion of environmental remediation costs for which the ate of Washington does not allow deferred treatment.
			U		Re	agulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	(0	equiatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	(egulatory asset established to track the recoverable expenses associated with post-retirement enefits liability.
		, , , , , , , , , , , , , , , , , , , ,		•		-

								Development of the black of facility of facility and the state of the Collifornia Fire Dist. Without the
286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	(Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
007507			(70.445)					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0) (sustained at the Goodnoe Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905		RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	· ·	0	
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	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	(186,472)	(186,472)	0	(0	sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	(0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at
1								SAP account used for financial statement presentation purposes to reclass the current and
287977		RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	(0	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	(Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0) (Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
		·						Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	(0	Developer accept actabilished to vaccion Washington's notion of a \$22m nancian actilisment that
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	(0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	((110,411)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	(0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
3								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
1								severely damaged by flooding and the related debris flow and is being removed rather than being
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	(0	repaired.
287858	415 676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0			Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
201000					0			Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996	415.675	RA - Preferred Stock Redemption Loss - UT RA - Preferred Stock Redemption Loss - WA	(85,393) (13.643)	(85,393)	0	9		portion of redemption cost.
287601	415.6//	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	U) (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
1								energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0	(0	
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0		0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0		0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	(0	Regulatory asset established for the UT Solar incentive program costs.
1								The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
1								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	(8,444)	(8,444)	0	(0	for that difference.
287960	415 855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	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	97,350	97,350	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	(33,687)	(33,687)	0		0	Iransportation electrification pilot programs.
			1	, , ,				Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	(0	2018.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	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 Liquidation Damages RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	(0	Regulatory asset established for the UT Subscriber Solar Program.
1								To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
1								Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	(0	
287639	415 510	RA - WA Colstrip #3	(13,908)	(13,908)	0			Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
201039	413.310	TA - WA Colsulp #3	(13,500)	(13,900)	0		,	Regulatory asset established to record the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	0	(0	Washington Utility and Transportation Commission (WUTC).
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.
								Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	(0	medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0		0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
								Regulatory liability used to record the Oregon allocation of storm-related property damage
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0	(0	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.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	(0	
287886	445.007	DA Franco MTM	(44.700.047)	(44.700.047)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886 FERC 283 - O		RA - Frozen MTM	(14,792,317)	(14,792,317)	0			derivative.
								Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	(0	Coal and a credit to coal inventory.
								Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661	425.360	Hermiston Swap	(700,041)	(700.041)	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.
				, ,				The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	(0	Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0			Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
_000.0								Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0		0	months or less.
287669		Drangid Aircraft Maintenance	(00,400)					
287669 287907		Prepaid Aircraft Maintenance	(80,462)	(80,462)	0		, ,	Regulatory asset established for prepaid aircraft maintenance costs. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
	210.185	Prepaid Aircraft Maintenance Prepaid Taxes - ID PUC	(80,462) (88,988)	(80,462)	0	(Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287907	210.185				0	(0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12

287708	210.200 Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)		Book-tax difference associated with the timing of deductibility of property taxes.
							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
							Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	C	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	(137511
		1	(101)000)	-			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,
287289	425.130 Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0		escalated, over a period of 9 years for habitat enhancement.
201200	120.100 Rogue Favor Franka Elimano	(60,202)	(00,202)	•			Asset accrued for a deferred expense related to costs incurred for the termination of a power
							purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653	425.250 TGS Buyout	(318)	(318)	0	0		the original contract.
201033	423.230 TGG Buyout	(310)	(310)	U	U		Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120,205 Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0		
28///0	120.205 Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	U	U		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
							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	(499,060)	0	0	0	(499,060)	earnings.
287217	910.937 LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
287966	415.834 Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	C	Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287492	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	(Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding		(3)	(3)	0	0	0	
Subtotal - p2	277	(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282))
Less FASB	I09 Above if not separately removed	(8,444)	(8,444)	0	0	0	
Less FASB	I06 Above if not separately removed	0	0	0	0	0	
Total		(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

- 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 8 D are included in Column E

 4. ADIT items related to Iabor and not in Columns C 8 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	Summary Table: (Excess) / Deficient ADIT									
Source	Rate Base Adjustment	Income Tax Allowance								
Att 1B - 2017 TCJA	(387,913,747)	(20,973,074)								
Total	(387,913,747) Appendix A, Line 33B	(20,973,074) Appendix A, Line 135b								

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

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

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

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

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

							LE 3: Annual Track	king of (Excess) or	Deficient ADIT						
				FERC 1		able Excess Defer	red Income Tax							Formula Rate Inputs	
						EDIT (RSGM)									nortized
	Remaining Regulatory	Transn	74.995)	Remaining Regulatory	Gen (5.796		Remaining Regulatory	Intan (1.395		Remaining Regulatory	Non-Prote (57.21		Annual Amortization	(EXCESS) / L	Deficient ADIT Average
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
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 IB - ADIT	(408.886.821)	0 D
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
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)
4. 12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)
5. 12/31/2022	50.4	(6,834,821)	(308, 339, 592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)
6. 12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)
7. 12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)		0	0	(7,238,861)	(298,888,735)	(302,508,166)
8. 12/31/2025 9. 12/31/2026	50.4 50.4	(6,834,821)	(287,835,129)	17.8 17.8	(325,659)	(3,074,715)	17.8 17.8	(78,381)	(740,030)		0	0	(7,238,861)	(291,649,874)	(295,269,305)
10. 12/31/2027	50.4	(6,834,821)	(274.165.487)	17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268)		0	0	(7,238,861)	(277,172,152)	(280,791,583)
11. 12/31/2028	50.4	(6,834,821)	(267,330,666)	17.8	(325,659)	(2,097,738)	17.8	(78,381)	(504.887)		0	0	(7,238,861)	(269,933,291)	(273,552,722)
12. 12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)		0	0	(7,238,861)	(262,694,430)	(266,313,861)
13. 12/31/2030	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)		0	0	(7,238,861)	(255,455,569)	(259,075,000)
14. 12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)		0	0	(7,238,861)	(248,216,708)	(251,836,139)
15. 12/31/2032	50.4	(6,834,821)	(239,991,382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)		0	0	(7,238,861)	(240,977,847)	(244,597,278)
16. 12/31/2033	50.4	(6,834,821)	(233, 156, 561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)		0	0	(7,238,861)	(233,738,986)	(237,358,417)
17. 12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)		0	0	(7,238,861)	(226,500,125)	(230,119,556)
18. 12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	(143,784)	0	17.8	(34,601)	0		0	0	(7,013,206)	(219,486,919)	(222,993,522)
19. 12/31/2036	50.4	(6,834,821)	(212,652,098)		0	0		0	0		0	0	(6,834,821)	(212,652,098)	(216,069,509)
20. 12/31/2037	50.4	(6,834,821)	(205,817,277)		0	0		0	0		0	0	(6,834,821)	(205,817,277)	(209,234,688)
21. 12/31/2038 22. 12/31/2039	50.4 50.4	(6,834,821)	(198,982,456)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(198,982,456) (192,147,635)	(202,399,867)
23. 12/31/2040	50.4	(6,834,821)	(185,312,814)		0	0		0	0		0	0	(6,834,821)	(185,312,814)	(195,565,046) (188,730,225)
24. 12/31/2041	50.4	(6,834,821)	(178,477,993)		0	0		0	0		0	0	(6,834,821)	(178,477,993)	(181,895,404)
25. 12/31/2042	50.4	(6,834,821)	(171,643,172)		0	0		0	0		0	0	(6,834,821)	(171,643,172)	(175,060,583)
26. 12/31/2043	50.4	(6,834,821)	(164,808,351)		0	0		0	0		0	0	(6,834,821)	(164,808,351)	(168,225,762)
27. 12/31/2044	50.4	(6,834,821)	(157,973,530)		0	0		0	0		0	0	(6,834,821)	(157,973,530)	(161,390,941)
28. 12/31/2045	50.4	(6,834,821)	(151,138,709)		0	0		0	0		0	0	(6,834,821)	(151,138,709)	(154,556,120)
29. 12/31/2046	50.4	(6,834,821)	(144,303,888)		0	0		0	0		0	0	(6,834,821)	(144,303,888)	(147,721,299)
30. 12/31/2047	50.4	(6,834,821)	(137,469,067)		0	0		0	0		0	0	(6,834,821)	(137,469,067)	(140,886,478)
31. 12/31/2048	50.4	(6,834,821)	(130,634,246)		0	0		0	0		0	0	(6,834,821)	(130,634,246)	(134,051,657)
32. 12/31/2049	50.4	(6,834,821)	(123,799,425)		0	0		0	0		0	0	(6,834,821)	(123,799,425)	(127,216,836)
33. 12/31/2050	50.4	(6,834,821)	(116,964,604)		0	0		0	0		0	0	(6,834,821)	(116,964,604)	(120,382,015)
34. 12/31/2051 35. 12/31/2052	50.4 50.4	(6,834,821)	(110,129,783)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(110,129,783) (103,294,962)	(113,547,194)
36. 12/31/2053	50.4	(6,834,821)	(96,460,141)		0	0		0	0		0	0	(6,834,821)	(96,460,141)	(99,877,552)
37. 12/31/2054	50.4	(6,834,821)	(89,625,320)		0	0		0	0		0	0	(6,834,821)	(89,625,320)	(93,042,731)
38. 12/31/2055	50.4	(6,834,821)	(82,790,499)		0	0		0	0		0	0	(6,834,821)	(82,790,499)	(86,207,910)
39. 12/31/2056	50.4	(6,834,821)	(75.955.678)		0	0		0	0		0	0	(6.834.821)	(75,955,678)	(79.373.089)
40. 12/31/2057	50.4	(6,834,821)	(69,120,857)		0	0		0	0		0	0	(6,834,821)	(69,120,857)	(72,538,268)
41. 12/31/2058	50.4	(6,834,821)	(62,286,036)		0	0		0	0		0	0	(6,834,821)	(62,286,036)	(65,703,447)
42. 12/31/2059	50.4	(6,834,821)	(55,451,215)		0	0		0	0		0	0	(6,834,821)	(55,451,215)	(58,868,626)
43. 12/31/2060	50.4	(6,834,821)	(48,616,394)		0	0		0	0		0	0	(6,834,821)	(48,616,394)	(52,033,805)
44. 12/31/2061	50.4	(6,834,821)	(41,781,573)		0	0		0	0		0	0	(6,834,821)	(41,781,573)	(45,198,984)
45. 12/31/2062	50.4	(6,834,821)	(34,946,752)		0	0		0	0		0	0	(6,834,821)	(34,946,752)	(38,364,163)
46. 12/31/2063	50.4	(6,834,821)	(28,111,931)		0	0		0	0		0	0	(6,834,821)	(28,111,931)	(31,529,342)
47. 12/31/2064	50.4	(6,834,821)	(21,277,110)		0	0		0	0		0	0	(6,834,821)	(21,277,110)	(24,694,521)
48. 12/31/2065 49. 12/31/2066	50.4 50.4	(6,834,821)	(14,442,289)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(14,442,289)	(17,859,700)
50. 12/31/2067	50.4	(6,834,821)	(7,607,468)		0	0		0	0		0	0	(6,834,821)	(7,607,468)	(11,024,879) (4,190,058)
51. 12/31/2068	50.4	(772,647)	(112,041)		0	0		0	0		0	0	(772,647)	(112,041)	(386,324)
12/01/2000	JU.4	(112,041)	0		- 0	- 0		0	0		0	J	(112,041)		(555,524)

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

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

Attachment 2 - Taxes Other Than Income Worksheet

		Page 263,		Allocated
Othe	er Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	148,291,559		
	Possessory taxes	497,828		
	,			
1	Total Plant Related	148,789,387	28.4692%	42,359,121
			Wages & Salary	
	Labor Related	0	Allocator	
	Federal FICA			
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4145%	0
_	Total Edisor Rolated	-		•
			Net Plant	
	Other Included		Allocator	
	Annual Report	76,984		
3	Total Other Included	76,984	28.4692%	21,917
3	Total Other Included	70,304	20.403270	21,517
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371		42,381,038
			=	
	Currently Excluded			
	Local Franchise	33,375,023		
	Montana Energy License	228,670		
	Montana Wholesale Energy	162,925		
	Idaho Generation Tax (KWh)	58,058		
	Oregon Department of Energy	1,611,450		
	Wyoming Wind Generation Tax	2,050,814		
	Washington Public Utility Tax	12,517,338		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5	Subtotal Excluded Taxes	50,270,655		
0	Total Other Tours Included and Fusing 4 (Line 4) Line 5)	100 127 026		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
	Total Other Taxes			
7	114.14c	199,137,026		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		dotan bolow	712,656
5	Miscellaneous General Revenues		detail below	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,630,356
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	Note 3		U
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor		Attachment 13	76,183,785
10	received by Transmission Owner Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue	Note 2	Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
12	Account 430 Subtotal		(Suill Lilles 7-11)	63,541,514
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	89,383,184
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			131,256
	One Utah Center and North Temple office subleases			672,664
	Parking Rent: Lloyd Center, Portland, Oregon			1,117,440
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			(1,500)
	Total Miscellaneous General Revenue		•	1,919,860
	Wages & Salary Allocator			8.41%
	Total Allocated Miscellaneous General Revenue		-	
	Total Allocated Miscellaneous General Revenue			161,547
				161,547
	Distribution Underbuild			·
			fixed	0 555,768

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.

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
- 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).

136

136b

137

Income Tax Component =

Total Income Taxes

Grossed up Excess or Deficient ADIT Amortization

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

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

Appendix A input: Line 127 + Line 137 from below

Appendix A (Line 135c)

349,177,313

69,888,875

(27,810,806)

41,044,178

В	100 Basis Point increase in ROE	Iconie raxes		Appendix A input. Line 127 + Line 137 Iron below	1.00%
Return C	calculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121 122	Preferred Cost Common Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 111 / Line 110) Fixed plus 100 basis points	6.75% 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125 126	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Ret	urn		(Line 52 * Line 126)	308,133,135
128 129 130 131	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compo p = percent of federal income tax deduct			Per state tax code	21.00% 4.54% 0.00%
132 133	CIT = T / (1-T) 1 / (1-T)	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.59% 32.60%
132	` ,	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment 5	24.59% 32.60% 132.60% (779,692)

CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =

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

PacifiCorp Attachment 5 - Cost Support

Dla	nt in	Serv	ico I	Wor	ket	100

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
IIICIIC	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Ditainition
4	December	206.58b	. oonotes	2018	6,353,044,980	
	January	Monthly Balances		2019	6,382,517,910	-
	February	Monthly Balances		2019	6,395,075,643	
	March	Monthly Balances		2019	6,422,160,076	
	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
	June	Monthly Balances		2019	6,446,904,302	
8		Monthly Balances		2019	6,457,267,789	
	August	Monthly Balances		2019	6,459,718,800	
	September	Monthly Balances		2019	6,464,387,691	
	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.58g		2019	6,478,620,080	-
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	6,478,620,080	Appendix A input
		, ,	` '			
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2018	7,017,942,816	_
	January	Monthly Balances		2019	7.040.503.650	
				2019		
	February	Monthly Balances			7,057,601,913	
	March	Monthly Balances		2019	7,075,349,163	
	April	Monthly Balances		2019	7,093,346,892	
	May	Monthly Balances		2019	7,117,529,665	
	June	Monthly Balances		2019	7,138,586,565	
	July	Monthly Balances		2019	7,162,720,373	
	August	Monthly Balances		2019	7,181,341,253	
	September	Monthly Balances		2019	7,161,341,253	
	October	Monthly Balances		2019	7,233,755,772	
	November	Monthly Balances		2019	7,257,042,176	
	December	206.75g		2019	7,295,300,652	e e e e e e e e e e e e e e e e e e e
28	Distribution Plant In Service	(line 27)		Projection	7,295,300,652	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2018	970,432,021	
	December	204.5g		2019	1,015,882,796	
	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,015,882,796	Appendix A input
	intangible i lant III Service	(mic 50)	(INDIC IN)	Fiojection	1,010,002,790	rspecius a input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	206.99b		2018	1,274,442,961	-
	December	207.99g		2019	1,287,632,918	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,287,632,918	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2018	12,454,178,186	-
	January	Monthly Balances		2019	12,397,051,849	
	February	Monthly Balances		2019	12,397,545,132	
	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
	May	Monthly Balances		2019	12,436,193,972	
	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
	September	Monthly Balances		2019	12,408,860,367	
	October	Monthly Balances		2019	12,394,905,600	
	November	Monthly Balances		2019	12,409,756,392	
	December	204.46g		2019	12,370,876,825	
48	Production Plant In Service	(line 47)		Projection	12,370,876,825	
	Electric Plant Sold	207.102g			0	- · · · · · · · · · · · · · · · · · · ·
49	Electric Plant Sold					
49	Electric Plant Sold	-				
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2018	1,768,531,625	-
52 January	Monthly Balances		2019	1,774,729,573	
53 February	Monthly Balances		2019	1,782,515,762	
54 March	Monthly Balances		2019	1,790,562,280	
55 April	Monthly Balances		2019	1,798,970,618	
56 May	Monthly Balances		2019	1,807,203,295	
57 June	Monthly Balances		2019	1,813,309,737	
58 July	Monthly Balances		2019	1,821,620,513	
59 August	Monthly Balances		2019	1,829,599,489	
60 September	Monthly Balances		2019	1,837,582,020	
61 October	Monthly Balances		2019	1,846,106,986	
62 November	Monthly Balances		2019	1,855,006,768	
63 December	219.25c		2019	1,863,152,998	-
25 64 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,863,152,998	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2018	2,847,150,664	-
					·

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	66 January	Monthly Balances		2019	2,852,878,569	ı
	67 February	Monthly Balances		2019	2,857,929,658	1
	68 March	Monthly Balances		2019	2,864,040,932	
	69 April	Monthly Balances		2019	2,867,950,469	
1	70 May	Monthly Balances		2019	2,874,196,116	
	71 June	Monthly Balances		2019	2,880,985,998	ı
	72 July	Monthly Balances		2019	2,888,465,826	ı
	73 August	Monthly Balances		2019	2,895,368,802	۱
	74 September	Monthly Balances		2019	2,902,472,457	•
	75 October	Monthly Balances		2019	2,910,787,593	
	76 November	Monthly Balances		2019	2,918,554,464	
	77 December	219.26c		2019	2,925,945,710	ľ
	78 Distribution Accumulated Depreciation	(line 77)		Projection	2,925,945,710	ł
		(,	_,,_,	L
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79 December	Prior year 200.21c		2018	614,571,347	۱
	80 December	200.21c		2019	652,942,422	۱
	81 Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	652,942,422	۰
	7. Procumulatou intangibio Deprocuation	(1110 00)	(1101011)	1 Tojoolion	002,012,122	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82 December	Prior year 219.28c		2018	482.727.327	į
	83 December	219.28c		2019	493,756,071	ļ
	84 Accumulated General Depreciation	(line 83)	(Note N)	Projection	493,756,071	
20	04 Accumulated General Depreciation	(IIIIe 65)	(INOTE IN)	Fiojection	453,750,071	ı
1	Calculation of Production Accumulated Depreciation	Source		Year	Balance	l
	85 December	Prior year 219.20 through 219.24		2018	5,141,626,787	ı
	86 January	Monthly Balances		2019	5,141,020,787	١
						١
	87 February	Monthly Balances Monthly Balances		2019 2019	5,147,918,488 5,176,143,454	١
	88 March					۱
	89 April	Monthly Balances		2019	5,207,980,256	ı
	90 May	Monthly Balances		2019	5,237,207,898	ı
	91 June	Monthly Balances		2019	5,256,172,294	۱
	92 July	Monthly Balances		2019	5,285,654,749	١
	93 August	Monthly Balances		2019	5,318,526,551	ı
	94 September	Monthly Balances		2019	5,027,950,439	۱
	95 October	Monthly Balances		2019	4,961,041,697	ı
	96 November	Monthly Balances		2019	4,910,885,543	ı
	97 December	219.20 through 219.24		2019	4,731,395,492	ı
	98 Production Accumulated Depreciation	(line 97)		Projection	4,731,395,492	
	·					
7	99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,014,250,271	
	<u> </u>					
	100 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,667,192,694	
						۱

Materials & Supplies

Materials & Supplies			
			Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount
Undistributed Stores Expense	Prior Ye	ar 227.16c	0
	Current '	Year 227.16c	0
39	(Note N) Append	lix A input Projection	0 current end-of-year balance
Construction Materials & Supplies	Prior Ye	ar 227.5c	161,139,297
	Current '	Year 227.5c	162,913,741
42	(Note N) Append	lix A input Projection	162,913,741 current end-of-year balance
Transmission Materials & Supplies	Prior Ye	ar 227.8c	786,256
•	Current '	Year 227.8c	852,235
45	(Note N) Append	lix A input Projection	852,235 current end-of-year balance
1 ~	(**************************************		,

ITC Adjustment

	Net Plant Allocator			_
24)	28.47%	(779	,692)	
1				
	28.47%	22,9	988	(enter negative in Appendix A)
	24)	28.47%	28.47% (779	28.47% (779,692)

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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related		
Land Held for Future Use	Prior Year Current Year	214.47d 214.47d	26,415,220 25,890,060	3,657,534 3,657,534		Detail for transmission-related value on Attachment 1; Detail for transmission-related value on Attachment 1;
23	(Notes B & L) Appendix A input		25,890,000	3,657,534	22,232,326	current end-of-year balance

ts to A & G Expense Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Time #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		<u>"</u>		Adjusted Total	Details
ded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
FERC FORM NO. 1 page 535		TOTAL	included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Wind Energy Association	component of 335 Ln 1b	25,000		25,000	
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000		33,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Electric Energy Testing Research and Application Center (NEETRAC	component of 335 Ln 1b	86,000		86,000	
National Joint Utilities Notification Systen	component of 335 Ln 1b	11,813	11,813		
North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231		
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Northwest Hydroelectric Association	component of 335 Ln 1b	1,200		1,200	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449		83,449	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10.000		10.000	
The National Hydropower Association, Inc	component of 335 Ln 1b	34,350		34,350	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	25.685		25.685	
37 117	Page 335, Line 1 Subtotal	1,376,461			
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 31	Page 335, Lines 9 - 31	229.848		229.848	
Other (Individually less than \$5,000	Page 335, Line 32	137,596		137,596	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
General: Other	Page 335, Line 44	20		20	
Total	(Note C)	Appendix A Input		717,771	
	, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	
Authorized filed PBOP expense		Annual Update Informa	itional Filing	1,306,656	
Actual PBOP expense		Attachment 17 total		1,306,656	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
erty Insurance					
Property Insurance Account 924		323.185b		4,737,084	
	(Note F)	Appendix A Input		4.737.084	

Regulatory Expense Related to Transmission Cost Support

					on-transmission	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount Ap	pendix A input	Related	Details
Directly Assigned A&G						
Specific Transmission related Regulatory Expense:						
Federal Energy Regulatory Commission						
Annual Fee	35	50.37d	2,468,009	2,468,009		
Annual Fee - hydro		50.38d	2,658,529		2,658,529	
Transmission Rate Case	35	50.39d	245,707	245,707		
Other Regulatory	35	50.40d	3,237,297	772,371	2,464,927	
67 Total		sum	8,609,543	3,486,087	5,123,456	
				,		

Safety Related Advertising Cost Support

	Form No. 1 Safety Related Non-safety
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A Input Related Details
Directly Assigned A&G	
68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	55,028 0 55,028 Based on FERC 930.1 download

Education as	nd Out Reacl	n Cost Su	pport
--------------	--------------	-----------	-------

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Educat Form No. 1 Outre Amount Appendix	each	Details	
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	55,028	0 55,0	28 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				
125 Oil State Media Compense	(1000 0)	Little Little and Litt				

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total PI		Transmission Related Appendix A input Details
53	Transmission O&M	321.112b	218,366,626	(330,740)	218,035,886
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching (561-1) Load Dispatch-Reliability (561-2) Load Dispatch-Monitor and Operate Transmission System (561-3) Load Dispatch-Transmission Service and Scheduling (561-4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b sum	0 7,813,567 0 1,250,888 1,962,101	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

Facility Credits under Section 30.9 of the OATT

- 1	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Г	Net Revenue Requirement	
	166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
	168 Interest on Network Upgrade Facilities	2,410,365 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	(19,216,248)				
		Current Year	Enter negative	(88,187,062)				
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(88,187,062) current end-of-year balance				
15								

Depreciation Expense

Deprecia	Depreciation Expense							
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total						
Tra	nsmission Plant							
	Depreciation expense (403)	(Note H)	336.7b	112,507,659				
	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	112,507,659 Appendix A Input				
Gei	neral Plant							
	Depreciation expense (403)	(Note H)	336.10b	42,404,362				
	Amortization of limited term electric plant (404	(Note H)	336.10d	706,273				
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	43,110,635 Appendix A Input				
Inta	ingible plant							
	Amortization of limited term electric plant (404	(Note H)	336.1d	48,671,914				
	Amortization of other electric plant (405)	(Note H)	336.1e	0				
78	Total Intangible Amortization	(Note H)	sum	48,671,914 Appendix A Input				
1								

Less Regulatory Asset Amortizations Account 930.2

Ap	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						
6	1	Total		sum	Appendix A Input			

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wit	h Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 201	10)					
2	April	Year 2	TO estimates all transmission	Cap Adds and CWIP for Year	2 weighted based on Months e	xpected to be in service in Y	rear 2 (e.g., 2011)				
3	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula							
4	May	Year 2	Post results of Step 3								
5	June	Year 2	Results of Step 3 go into effe	ct for the Rate Year 1 (e.g., Jun	e 1, 2011 - May 31, 2012)						
6	April	Year 3	TO populates the formula wit	h Year 2 data from FERC Form	No. 1 for Year 2 (e.g., 2011)						
7	April	Year 3	Reconciliation - actual data								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted b	ased on Months expected to be	e in service in Year 3 (e.g., :	2012)				
Works											
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wit	h Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20)	10)					
			\$ - 1	Rev Req based on Year 1 data		Must run Appendix A to g	get this number (without i	nputs in lines 16 or 34 of A	ppendix A)		
2	April	Year 2	TO estimates all transmission	n Cap Adds and CWIP for Year	2 weighted based on Months e	xpected to be in service in Y	/ear 2 (e.g., 2011) in proi	ection and populates for a	ctuals as inputs to Attachmer	nt 7 (but not Appendix A) f	for true u
		Plant In Service			-						
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Mi
		Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	E
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Tota
	MIP Balance										

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Addition
	Other Transmission PIS		Energy Gateway	Transmission CV							
	(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	1,283,151.91		5,968,180		12,763,983					18,732,163	
Feb	10,240,673		44,877		121,962					166,839	
Mar	3,203,087		(82,366)		410,832					328,465	
Apr	5,586,933		338,121		767,887					1,106,008	
May	72,455,430				732,482					732,482	
Jun	28,281,597				34,950,972					34,950,972	
Jul	68,833,732				4,406,260					4,406,260	
Aug	17,815,172				30,364,043					30,364,043	
Sep	41,235,387				3,661,469					3,661,469	
Oct	40,243,965				660,771,588					660,771,588	
Nov	23,785,316				3,197,742					3,197,742	
Dec	42,378,265				3,651,834					3,651,834	
Total	355,342,709		6,268,812		755,801,052					762,069,863	

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 -	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) 5	
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	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)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Galeway
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)
15.397.823	224.785.952	1.184.447.92	17.291.227
112,647,405	1,835,228	8,665,185	141,171
32,030,865	3,284,654	2,463,913	252,666
50,282,399	9,954,073	3,867,877	765,698
579,643,443	5,859,854	44,587,957	450,758
197,971,178	244,656,801	15,228,552	18,819,754
413,002,393	26,437,558	31,769,415	2,033,658
89,075,859	151,820,213	6,851,989	11,678,478
164,941,548	14,645,878	12,687,811	1,126,606
120,731,896	1,982,314,764	9,287,069	152,485,751
47,570,631	6,395,484	3,659,279	491,960
42,378,265	3,651,834	3,259,867	280,910
1,865,673,705	2,675,642,291	143,513,362	205.818.638

	CWIP		
	(O)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/Tot
	Amount (K x L)	(O / 13)	
-			
1,227			
1,171			
2,666			
5,698			
0,758			
9,754			
3,658			
8,478			
6,606			
5,751			l
1,960			l
0,910			
8,638			

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

Estimated Life		58
Estimated Deprecia	tion for Attachment 7	
Jan	11.5	309,511
Feb	10.5	2,517
Mar	9.5	4,483
Apr	8.5	13,507
May	7.5	7,893
Jun	6.5	326,410
Jul	5.5	34,820
Aug	4.5	196,319
Sep	3.5	18,413
Oct	2.5	2,373,461
Nov	1.5	6,892
Dec	0.5	2,623
Total Estimated De	preciation for Attachment 7	3,296,850

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					A	ttachment 7 - Ir	ansmission Enh	ancement Ch	arge Worksneet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (ntributions in Aid	of Construction (CIAC)													
3 4	A B	Formula Line 157 164	1				without Depreciation	on			8.9816% 9.5116%							
5	C		l	Line B less Line A							0.5300%							
7	FCR if CIAC D	158	1	Net Plant Carrying (Charge without	Depreciation, Retu	rn, nor Income Tax	es			2.4785%							
	The FCR resulting from	om Formula in a	given year is used	I for that year only.	t data for subsec	uent vears												
	In the True-up, the ac Columns and rows m	ctual depreciatio	n expense will be	used.		,==,==												
	Columno and Towo III	iay be added to		Energy Gateway only)		(Energ	y Gateway Segment B-	H)	(Energ	gy Gateway Segment I	B-H)				Ī			
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" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis poi	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and		IIIIS)																
11 from line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		8.9816% 8.9816%			8.9816% 9.2466%			8.9816% 9.2466%			8.9816% 8.9816%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Expe	ense				1,359,100,771 23,432,772			204,170,213 3,296,850	-		-						
24	randa Depresanon Expe	and c	1 / Month Not			13 MODID NET			13 Month Net			L4 BRONTO BLOT						Transmission inconting
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010		-	-	287,225,425	4,836,783	30,634,145	-	-		-	-	·	\$ 30,634,145		30,634,145	(
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	31,395,339	-	-	-	-	-		\$ 31,395,339	\$ 31,395,339		\$ 761,194
17	W 9.8 % ROE	2011	-	-	•	784,113,653	13,727,954	84,153,697	-	-	-	-	-		\$ 84,153,697		84,153,697	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-	-	-	784,113,653 785,864,997	13,727,954 13,960,855	86,231,726 84,543,896	-	-	-	-	-		\$ 86,231,726 \$ 84.543.896	\$ 86,231,726	84.543.896	\$ 2,078,029
20	W Increased ROE	2012		-		785,864,997	13,960,855	86,626,567	-	-	-	-	-		\$ 86,626,567	\$ 86,626,567	04,343,070	\$ 2,082,670
21	W 9.8 % ROE	2013	-	÷		1,039,140,449	18,682,869	112,014,031	-	-	-	-	-		\$ 112,014,031		112,014,031	
22	W Increased ROE	2013	-	÷	-	1,039,140,449	18,682,869	114,767,922	-	-	-	-	-	-	\$ 114,767,922	\$ 114,767,922	405 (0) 004	\$ 2,753,891
23 24	W 9.8 % ROE W Increased ROE	2014 2014	-	-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	125,686,281 128,771,216			-		-	-	\$ 125,686,281 \$ 128,771,216	\$ 128,771,216	125,686,281	\$ 3,084,935
25	W 9.8 % ROE	2015		-		1,350,166,903	24,782,100	146,048,332	-	-		-	-		\$ 146,048,332		146,048,332	0,001,755
26	W Increased ROE	2015	-	-		1,350,166,903	24,782,100	149,626,494	-	-	-	-	-	-	\$ 149,626,494	\$ 149,626,494		\$ 3,578,162
27 28	W 9.8 % ROE W Increased ROE	2016 2016	-	-	•	1,463,059,094 1,463,059,094	29,386,385 29,386,385	160,792,112 164,669,457	-	-	-	-	-	-	\$ 160,792,112 \$ 164,669,457	\$ 164,669,457	160,792,112	\$ 3,877,345
29	W 9.8 % ROE	2017	-	-		1,439,903,455	29,467,919	158,793,905	-		-	-	-	-	\$ 158,793,905		158,793,905	\$ 3,077,343
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	162,609,884	-	-	-	-	-	-	\$ 162,609,884	\$ 162,609,884		\$ 3,815,978
31	W 9.8 % ROE	2018	-	-	•	1,413,360,220	27,214,371	154,156,356	-	-	-	-	-		\$ 154,156,356		154,156,356	
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	157,901,991 151,718,188	-	-		-	-		\$ 157,901,991 \$ 151,718,188	\$ 157,901,991	151,718,188	\$ 3,745,634
34	W Increased ROE	2019	-	-		1,386,203,297	27,215,321	155,391,852	-	-	-	-	-	-	\$ 155,391,852	\$ 155,391,852		\$ 3,673,664
35	W 9.8 % ROE	2020	-	-	-	1,359,100,771	27,217,345	149,285,979	204,170,213	3,296,850	21,634,547	-	-	-	\$ 170,920,526		170,920,526	
36 37	W Increased ROE W 9.8 % ROE	2020 2021	-	-	-	1,359,100,771	27,217,345	152,887,817	204,170,213	3,296,850	22,175,632	-	-	-	\$ 175,063,449	\$ 175,063,449		\$ 4,142,922
38	W Increased ROE	2021		-			-			-			-		\$ -	s -	,	s -
39	W 9.8 % ROE	2022	-	-		-	-		-	-	-	-	-	-	\$ -		-	
40	W Increased ROE	2022	-	=	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
41 42	W 9.8 % ROE W Increased ROE	2023 2023		-			-		-	-		-	-		\$ -	s .	-	s .
43	W 9.8 % ROE	2024	-	-		-	-		-	-	-	-	-	-	\$ -	•		•
44	W Increased ROE	2024	-	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025	-	-		-	-		-	-	-	-	-	-	\$ -		-	
47	W 9.8 % ROE	2025	-	-		-			-	-	-	-	-		\$ -			
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027		-	-		-					-			\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-	=	-		-			-			-		s -	\$ -		,
52	W Increased ROE	2028	-	-		-	-		-	-			-		\$ -	\$ -		\$ -
53	W 9.8 % ROE	2029		-	•	•	-	-		•	•	-	•		\$ -		-	
54 55	W Increased ROE	2029	-	-		-	-		-	-		-	-		\$ -	\$ -	:	s -
56						Ī.,										s -		s -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

			Oregon			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	352 353.7 354 355 356 356.2 357 358	Land Rights Structures and Improvements Station Equipment Supervisory Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Clearing & Grading Underground Conduit Underground Conductors and Devices															1.27% 1.42% 1.74% 1.74% 1.53% 2.18% 1.88% 1.88% 1.60%
11 12		Roads & Trails Unclassified Transmission															1.32% 1.76%
13 14 15 16 17 18 19 20 21 22 23	390.3 390.3 391.2 393.394 395.397.2 397.2	Land Rights Structures and Improvements - Office Panels Office Furniture and Equipment Office Furniture and Equipment - Personal Computers Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Unclassified General	87,171,037.64 16,350,779.83		13,110,670.03	0.00% 2.52%		0.00% 1.71% 3.83%	85,283.36 95,661,319.54 8,648,066.24	2.03% 1.53%	15,142,923.85	1.98% 1.95%	385,400.84		13,322,986.05	1.65%	6.67% 5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
25 26 27	302 303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen									, 1						6.70% 4.83% 3.97%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- the monthly transmission composite depreciation rate.
 monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 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 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network	Service) - Ave	rage of currer	nt year and prio	r two years										
Column	e	n	12	13	f4	f5	16	17	f8	19	f10	f11	f12	f13	f14	f15	116	f17	f18	f19	120	1
				BPA Clarke		BPA Oregon			Calpine Energy Solutions	Basin				Avangrid Renewables,		BPA South	BPA Idaho	3 Phases Renewables			BPA West	
Customer		BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	BPA SVEC	Extension	
Class	NFS	NFO	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 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975	
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86	•	0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00		585
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04	-	0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00		537
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-	-	28.77	0.27	252.54	87.78	0.03	2.34	2.00		507
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27	-	28.80	0.82	194.94	50.35	0.04	1.87	2.00		398
fay	7,710	6.05	2.92	11.43	0.21		-	15.49	18.47	8.05	34.52	0.54	2.13		1.42	118.40	70.76	0.05	1.77	2.00		324
lun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41		0.66	162.93	77.03	0.06	1.93	2.00		393
ul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42		0.67	184.26	99.02	0.08	2.61	2.00		446
Aug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32		0.46	162.54	93.60	0.11	2.51	2.00		427
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15		0.60	133.63	84.94	0.08	2.05		2.00	372
Oct	7,604	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68		0.61	201.99	75.97	0.04	1.99	2.00	2.00	429
Vov	7,852	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01		30.45	0.53	224.95	74.50	0.04	2.20	2.00	2.00	452
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14		7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,384
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449

		Other Se	rvice		
j1	j2	j3	j4	j5	
			Western Area Power Administrat		
UAMPS	UMPA	Deseret	ion		
OS	OS	OS	OS RS		Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	309		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736		12,114
514	92	92	311		1,010

											OAT	T (Part II Lo	ng-Term Firm P	oint-to-Point	ransmission Se	ervice) - Projec	tion										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
		Black Hills,					Thermo No.					Salt River	People's Utility	Evergreen Biopower,		Airport									City of	Enyo Renewable	
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	- 1	Powerex	NextEra:	State of SD	Utility District	Project	District	LLC	Garrett Solar	Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	Energy	!
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	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	5A 899/ SA 90	SA 874	SA 966	SA 965	SA 605	SA 868	-	SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	SA 873	
Jan	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
Feb	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
April	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
May	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
Jun	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	50	150	50	-	3,766
Jul	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	137	100	100	100	50	150	50	-	3,762
Aug	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	137	100	100	100	50	150	50	-	3,762
Sept	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	3	137	100	100	100	50	150	50	-	3,764
Oct	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	50	150	50		3,766
Nov	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	1,800	600	80	44,338
Avg 12CP	2,486	50	18	56	21	30	11	80	91	- 4	19	25	15	10	10	50	25	- 4	134	100	100	100	50	150	50	7	3,695

					Divisor
Total		Behind-	Total	ı	
Network	1%	the	Network		Network +
& OS	growth	Meter	Load		OS + LTP
10,013	10,115	222	10,337	ı	13,971
9,783	9,883	217	10,101		13,735
9,209	9,304	253	9,557		13,191
8,385	8,471	206	8,677		12,311
8,975	9,067	184	9,250		12,884
10,983	11,095	226	11,321		15,087
12,229	12,353	172	12,526		16,288
12,070	12,193	192	12,385		16,147
11,008	11,121	212	11,333		15,097
8,875	8,965	191	9,156		12,922
9,133	9,227	263	9,490		13,164
9,792	9,892	234	10,126		13,800
120,455	121,686	2,572	124,258		168,596
10,038	10,140	214	10,355		14,050

PacifiCorp Attachment 9a1 - Load (Current Year) 2019

												OATT (Part	III - Network S	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine							BPA					ľ
											Energy					Avangrid		South		3 Phases			
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		East	BPA Idaho	Renewables		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	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	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
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	96.00	0.06	2.42	-	562
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	94.35	0.05	2.34	-	562
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	68.05	0.07	1.87	-	384
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	95.29	0.08	1.77	-	338
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	96.09	0.11	1.93	-	407
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	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-		16.11	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	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration 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	87	318		1,363
Sept	5	17:00	758	166	93	288		1,305
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	1,123	3,757		11,887

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2018

											OAT	T (Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Energy					Avangrid				3 Phases		
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		BPA South	BPA Idaho	Renewables		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	
Class			NFS	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	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10		0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-		509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57		0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-		541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01		475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01		442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02		303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02		374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03		434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27		0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

2017

										OAT	T (Part III - Netwo	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	(see note)	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 895	SA 943	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

					Other	Service	
Column			j1	j2	j3	j4	j
						Western Area Power	
Customer			UAMPS	UMPA	Deseret	Administration	
Class			OS	OS	OS	OS RS 262/RS	Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	263	
Jan	6	8	420	75	78	339	912
Feb	1	19	395	76	92	306	870
March	1	8	339	79	60	306	785
April	3	8	302	33	99	320	754
May	30	17	506	90	78	339	1,012
Jun	26	17	698	145	122	342	1,307
Jul	6	17	752	173	136	346	1,407
Aug	1	17	770	167	128	316	1,381
Sept	5	17	692	184	114	328	1,318
Oct	31	8	373	57	41	268	739
Nov	28	18	362	64	72	315	813
Dec	21	18	434	69	62	314	879
Total			6,042	1,214	1,081	3,839	- 12,176

PacifiCorp Attachment 9b - Load Divisor for True up

												OATT (Part	III - Network S	ervice)									
Column			e	f1	12	f3	f4	15	16	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	ſ
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	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	Total
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	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	97.00	0.01	2.64		593.570
Feb	7	8:00	8,604	7.68		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	96.00	0.06	2.42		561.993
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	94.35	0.05	2.34	-	562.222
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	68.05	0.07	1.87	-	384.428
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	95.29	0.08	1.77		338.163
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	96.09	0.11	1.93	-	406.798
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	122.05	0.14	2.61	-	470.671
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	430.924
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30		-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11		408.906
Oct		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	-	557.183
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	-	481.091
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	
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	5,707
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476

		rice	Other Serv		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administratio			
		n	Deseret	UMPA	UAMPS
Total OS		os	os	os	os
		RS 262/263	RS 280	RS 637	RS 297
943		324	148	64	408
868		340	81	64	383
724		320	58	33	314
706		290	60	18	338
831		295	99	32	405
1,150		317	121	95	617
1,389		318	148	151	772
1,363		318	87	152	805
1,305		288	93	166	758
831		334	69	44	384
852		299	74	48	431
924		314	85	60	464
11,887	-	3,757	1,123	927	6,080
990.57		313	94	77	507

														OATT	Part II Long-T	erm Firm Point	-to-Point Tran	smission Serv	ice											
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramen to Muncipal	Salt River Project	EWEB	Garrrett Solar	Obsidian	Obsidian	Losses	
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	Total LTP
RS / SA	Day	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	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 880	SA 836		
Jan	2	18:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25				-	128	3,544
Feb	23	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25			-	-	128	3,544
March	6	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25			-	-	128	3,544
April	3	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25		-	-	129	3,570
May	24	17:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25		-	-	129	3,570
Jun	27	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-	-	134	3,701
Jul	16	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-	-	134	3,701
Aug	9	16:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-		134	3,701
Sept	7	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-		134	3,701
Oct	2	13:00	2,541	30	50	18	56	50	13		2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		10		135	3,709
Nov	20	8:00	2,446	30	50	18	56	50	13	-	2	10	-	- 11	80	100	100	100	50	150	99	4	19	25	25	-	10	50	131	3,629
Dec	6	18:00	2,446	30	50	18	56	50	13	-	2	10	-	- 11	80	100	100	100	50	150	99	4	19	25	25	10	-	50	131	3,629
Total			29,827	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628

Total	Behind-	Total
Network	the	Network
& OS	Meter	Load
9,770	237	10,007
10,034	186	10,220
9,504	192	9,696
8,258	196	8,454
8,480	185	8,666
10,238	197	10,435
12,193	103	12,296
12,014	93	12,107
11,435	180	11,615
9,663	191	9,854
9,415	234	9,649
9,933	236	10,168
120,938	2,231	123,168
10,078	186	10,264

Divisor Network + 0S + LTP 13.551 13.764 13.240 12.235 14.136 15.997 15.809 15.316 13.562 13.778 13.798 166.710 13.893 16.9710 16.9710	
+ OS + LTP 13,551 13,764 13,240 12,024 12,235 14,136 15,997 15,809 15,316 13,562 13,278 13,798	Divisor
LTP 13,551 13,764 13,240 12,024 12,235 14,136 15,997 15,809 15,316 13,562 13,278 13,798	Network
13,551 13,764 13,240 12,024 12,235 14,136 15,997 15,316 13,562 13,278 13,798	+ OS +
13,764 13,240 12,024 12,235 14,136 15,997 15,809 15,316 13,562 13,278 13,798	
13,240 12,024 12,235 14,136 15,997 15,809 15,316 13,562 13,278 13,798	13,551
12,024 12,235 14,136 15,977 15,809 15,316 13,562 13,278 13,798	13,764
12,235 14,136 15,997 15,809 15,316 13,562 13,278 13,798	13,240
14,136 15,997 15,809 15,316 13,562 13,278 13,798	
15,997 15,809 15,316 13,562 13,278 13,798	
15,809 15,316 13,562 13,278 13,798	14,136
15,316 13,562 13,278 13,798	15,997
13,562 13,278 13,798	15,809
13,278 13,798	
13,798	13,562
	13,278
166,710	
13,893	166,710
	13,893

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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
	Attachment 5	input: Total Accumulated Amortization	(652.942.422)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category		ear-end ance		Year-end Ilance	BoY-Eo	Y Average	Č	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	2,105,196	\$	3,633,108	\$	2,869,152				\$	2,869,152		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	3,068,113	\$	2,203,885	\$	2,635,999				\$	2,635,999		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-							
	132016	Prep Ins-Minority Owned Plants	Other	\$	364,355	\$	496,419	\$	430,387	\$	430,387					
	132045	Prepaid Workers Compensation	Labor-related	\$	152,361	\$	138,751	\$	145,556						\$	145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	91,461	\$	58,203	\$	74,832						\$	74,832
	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	\$ 1	13,011,465	\$	13,406,626	\$	13,209,045				\$	13,209,045		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	_	\$	_	\$	-	\$	_					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	861,755	\$	749,695	\$	805,725	\$	805.725					-
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	591,742	\$	594,320	\$	593,031	\$	593,031					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	5.060.826	\$	12,638,215	\$	8,849,521	\$	8.849.521					
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	1.702.640	s	5.643.997	\$	3.673.318	\$	3,673,318					
	132310	Prepaid Rating Agency Fees	Plant-related	\$	44,125	\$	42,760	\$	43,442	Ψ	0,070,010		\$	43,442		
	132320	Prepaid Surety Bond	Other	\$	- 11,120	\$.2,700	\$.0,2	\$	_		Ť	10,112		
	132580	Prepaid Seven Mile I	Other	6		6	210,909	\$	105,454	\$	105,454					
	132581	Prepaid Seven Mile II	Other	9		•	41,543	¢	20,771	4	20,771					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	41,040	\$	20,771	\$	20,771					
	132606	Other Prepay - Lease Commissions	Other	9		\$	-	\$	-	\$	-					
	132620	Prepayments - Water Rights Lease	Other	9	1,458,826	¢	1,113,352	\$	1,286,089	\$	1,286,089					
	132621		Other	9	557,594	\$	557,594	\$	557,594	\$	557,594					
		Prepayments - Water Rights (Ferron Canal)		9	557,594	9	557,594		557,594	Đ	557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	3	404.050	2	-	\$	-	\$	-					
	132623 132630	Prepaid Lake Side CUWCD Water Fee	Other Other	\$	161,250	\$	-	\$	80,625	\$	80,625					
		Prepaid OR Renewal & Habitat Restoration		3	-	2	-	7	-	3	-					
	132650	Prepaid Dues	Other	\$	26,000	\$	20,000	\$	23,000	\$	23,000		_			
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132704	Prepaid Leaning Juniper	Other	\$		\$		\$	-	\$	-					
	132705	Prepaid Pole Contact Rental	Other	\$	326,145	\$	324,730	\$	325,437	\$	325,437					
	132740	Prepaid O&M - Wind	Other	\$	49,227	\$	96,134	\$	72,680	\$	72,680					
	132755	Prepaid Aircraft Maint	Labor-related	\$	-	\$	327,259	\$	163,629						\$	163,629
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$	-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	983,688	\$	983,688	\$	983,688	\$	983,688					
	132900	Prepayments - Other	Labor-related	\$	1,561,463	\$	1,686,356	\$	1,623,910						\$	1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,062,379	\$	1,010,288	\$	1,036,333	\$	1,036,333					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,139,868	\$	3,104,333	\$	3,122,101	\$	3,122,101					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	321,814	\$	361,935	\$	341,875	\$	341,875					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$	-	\$	-						\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	8,673,044	\$	10,500,249	\$	9,586,647						\$	9,586,647
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$	-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(79,023)	\$	(57,950)	\$	(68,486)				\$	(68,486)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(874,500)	\$	(1,585,645)	\$	(1,230,073)	\$	(1,230,073)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	953,523	\$	1,643,595	\$	1,298,559	\$	1,298,559					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,586,030	\$	2,531,871	\$	2,558,950	\$	2,558,950					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$	-					
	203000	Discount on Short-Term Securities	Other	\$	16,625	\$	66,625	\$	41,625	\$	41,625					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$	-					
		Total Prepayments		\$ /	18,020,659	\$	62,585,510	\$	55,303,084	\$	24,976,692	\$ -	\$	18,731,819	\$	11,594,573

Allocator 0.000% 100.000% 28.469% 8.415%
Total Allocated to Transmission by Category \$ - \$ - \$ 5,332,796 \$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,308,421

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed				
1=Revenue credit				
0=Denominator				

Description	Revenue	MW	0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,430,767	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	184,442	n/a	1
Deseret RS 280	0	94.0	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	19,262	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	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Sh	ort-	term	firm
U II	UI L	CCIIII	

Short-term min	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												$\overline{}$
					(month end)						Current Year	r (month end)					
		Appendix A input															
		value															ı l
	Operation to apply to monthly	(result of operation specified in column															ı l
Appendix A	input columns at	to left on monthly															i I
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,055,275,000
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	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)
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, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

PacifiCorp Attachment 16 - Unfunded Reserves

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

						ged to:	Prior year													Projection			By Categ		
																ptembe		embe							Tra
		_			SAP Account			January F				May	June		ıgust	r 0	ctober	r Deci		Beg-/End-of-Year		100%			relat
cription GHG Retail Obligation	Account Calculation Estimate by C&T	Reserve type Unfunded	SAP Account	FERC Account	SAP Account 546526	FERC Account 555.67	month end (5.7)		nonth end mo	onth end m	(7.9)	(8.2)	onth end mo	(9.5)	nth end mo	onth end mo		th end mon	(12.6)	Average (9.2)	Category	Transmission	Plant	Labor	Other (9.160)
GHG Wholesale Obligation	Estimate by C&T	Unfunded	248020	242	546516	555.67	(1.7)		(3.2)	(4.0)	(4.5)	(4.7)	(4.8)	(4.8)	(5.2)	(5.5)	(5.0)	(5.4)	(6.0)	(3.9)	Other				(3.855)
ar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.0)		(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	Other				(2.000)
ployment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
Accused Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
eseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.204)
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.6)		(3.6)	(3.6)	(3.6)	(3.6)	(10.1)		(10.2)	(10.3)	(1.4)	(0.0)	(0.0)	(1.8)	Other				(1.829)
cum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(2.6)	(2.6)	(2.6)	(2.6)	(2.6)	(2.0)	(1.2)	(0.5)	(0.5)	(0.5)	(0.0)	0.0	(1.5)	(2.0)	Other				(2.026)
apper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of co	Unfunded	289517	253.3	515100	501.1	(6.5)	(6.5)	(6.5)	(6.6)	(6.6)	(6.6)	(6.6)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.6)	Other				(6.611)
					582300 (ORD		(5.5)	()	(0.0)	(0.0)	(0.0)	(0.0)	(4.4)	(4)	(4)	(4.17)	(4)	()	(4.1.)	(==)					(4-2-1-1)
crued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253.99	24019 &	566, 567	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	100% Transmission	(1.155)			
					16950288)																				
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253.99	582300 (ORD 240192 &	589	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(4.6)	(1.5)	(4.6)	(1.6)	(1.6)	(1.5)	Other				(1.470)
State regin-or-vialy obligation (Outsit)	Essimac by rom 1 manoc	Gridinada	200000	200.00	240542)	505	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	Ou au				(1.470)
					240042)																				
juries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(15.8)	(15.7)	(15.6)	(15.6)	(16.2)	(16.0)	(16.3)	(14.2)	(13.2)	(12.3)	(12.5)	(12.5)	(12.0)	(13.9)	Labor			(13.858)	
juries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	426.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
uries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Labor			0.000	
uries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	426.5	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
	, , , ,																								
ovision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.2)	(7.8)	(8.2)	(9.1)	(9.3)	(9.1)	(9.2)	(9.4)	(9.0)	(9.4)	(7.6)	(6.6)	(6.4)	(6.8)	Other				(6.759)
ovision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)	(0.9)	(0.9)	(0.8)	(0.4)	Other				(0.418)
ovision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa		118155	172	301869	454.1	(0.1)		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.8)	(0.7)	(0.7)	(0.4)	Other				(0.363)
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - cu		118157	144	550776	904.2	(0.4)		(0.4)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.3)	Other				(0.252)
ovision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)		(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Other				(0.113)
d Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(1.0)	(0.5)	Other				(0.495)
ovision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	Other				(0.281)
ovision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.4)	(0.5)	(0.6)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	Other				(0.379)
																									(,
ventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.5)	(0.5)	(0.5)	(0.8)	(0.8)	(0.8)	(1.1)	(1.0)	(1.0)	(0.3)	(0.3)	(0.3)	(0.5)	(0.5)	Other				(0.461)
ventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(0.9)	(0.8)	(0.9)	(0.9)	(0.8)	(1.0)	(0.9)	(0.9)	Other				(0.868)
ventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.8)	(0.6)	(0.7)	Other				(0.723)
onstruction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(5.6)	(5.8)	(5.9)	(5.8)	(5.9)	(6.0)	(5.9)	(6.3)	(6.4)	(5.3)	(5.3)	(5.7)	(7.4)	(6.5)	Other				(6.519)
VIP Reserve-Disallowance Loss	Calc by RMP Finance	Unfunded	148019	107	554702	426.5	0.0	0.0	0.0	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(1.0)	(1.0)	(1.0)	(0.8)	(0.4)	Other				(0.379)
ontra PP&E - Cholla U4 - CWIP	Calc by PP Finance	Unfunded	148907	107	185861	182.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.8)	(0.9)	Other				(0.925)
ncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.237)
	-																								
ovision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
crued Liquated Damages (Current) - Naughton	Fuel Management	Unfunded	210675	232	515100	501.1	0.0		0.0	0.0	0.0	0.0	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(9.9)	(5.0)	Other				(4.959)
crued Liquated Damages (Current) - Cholla	Fuel Management	Unfunded	210678	232	515100	501.1	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(19.6)	(9.8)	Other				(9.803)
crual - Severance Payments	Known	Unfunded	235190	232	500700	920	(1.3)	(1.2)	(1.1)	(1.1)	(1.0)	(1.0)	(1.0)	(0.9)	(0.9)	(1.0)	(0.9)	(0.9)	(0.6)	(1.0)	Labor			(0.957)	
nnual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0		(5.4)	(8.0)	(10.7)	(13.4)	(16.2)		(21.8)	(24.5)		(27.3)	0.0	0.0	Labor			0.000	
11(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)		(0.5)	(0.6)	(0.8)	(0.9)	(1.1)	(1.3)	(1.3)	(1.6)	(1.7)	(1.9)	(1.9)	(1.9)	Labor			(1.901)	
afety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.4)		(0.5)	(0.7)	(0.9)	(1.1)	(1.3)	(1.5)	(0.9)	(1.0)	(1.1)	(1.2)	(1.2)	(1.3)	Labor			(1.313)	
ti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)		(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)	(0.9)	(8.0)	(0.7)	(0.5)	Labor			(0.492)	
crued Liquated Damages (NonCurrent) - Naughton	Fuel Management	Unfunded	289540	253.99	515100	501.1	0.0	0.0	0.0	(11.0)	(11.0)	(11.0)	(11.0)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(3.3)	Other				(3.332)
		Unfunded / Gains Given																							
nvironmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
ovironmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
	, , , , , ,	Back to Customers																							
		Unfunded / Gains Given																							
nvironmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
ication Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.7)	(3.2)	(3.6)	(4.0)	(4.2)	(4.3)	(4.3)	(3.8)	(3.6)	(3.5)	(3.3)	(3.4)	(2.5)	(2.6)	Labor			(2.630)	
cation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500517	Follows Labor	(2.7)		(2.0)	(2.1)	(2.1)	(2.1)	(2.1)	(2.0)	(2.0)	(1.9)	(2.0)	(2.0)	(1.9)	(2.6)	Labor			(2.630)	
acation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)		(2.2)	(2.1)	(2.1)	(2.3)	(2.1)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.2)	(2.1)	Labor			(2.131)	
ersonal Time Accrual IREW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500525	Follows Labor	(0.0)		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	Labor			(0.037)	
ersonal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)		(3.9)	(4.0)	(4.1)	(4.2)	(4.0)	(3.8)	(3.7)	(3.7)	(3.6)	(3.7)	(3.5)	(3.6)	Labor			(3.597)	
ersonal Time Accrual LIWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)		(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Labor			(0.129)	
rsonal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500519	Follows Labor	(15.3)		(15.7)	(15.8)	(16.0)	(16.0)	(16.0)					(15.8)	(15.8)	(15.5)	Labor			(15.535)	
k Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)		(6.2)	(6.3)	(6.3)	(6.3)	(6.3)	(5.6)	(5.6)	(5.6)	(5.5)	(5.5)	(6.1)	(6.1)	Labor			(6.113)	
A CONTO POSTORI IDENT OF	Cancalance by a sylleli	Orange 1000	A-0 190	242	20010	, Gadwa Cabbii	(0.1)	(0.3)	(3.2)	(0.3)	(0.0)	(0.3)	(0.3)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	Laddi			(0.113)	
pplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	Other				(1.653)
ppiemental Pension Benetits (Retirement Allowances) nsion - Local 57	Pension - Known by HKIPayroll Pension - Calculated - Actuary	Unfunded	280349	228.35	501106	Follows Labor	(0.6)		(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	Labor			(0.565)	(1.003)
		CHICAGO	200000	220.00	301103	. DIOWS LINCOL	(0.0)	(1.2)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(2.0)	(0.0)	(0.0)	Labora			(0.505)	
S 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228 35	501115	920 / 426 5	(52.8)	(0.5)	(52.4)	(52.2)	(52.0)	(51.8)	(51.6)	(51.4)	(51.2)	(51.1)	(50.9)	(50.7)	(55.6)	(54.2)	Labor			(54.182)	
to to out a money	OLTO - GERCUINO - ACIDALY	Accum OCl/partially	230400	223.30	201110	320, 420.0	(02.0)	(0.5)	(32.4)	(02.2)	(02.0)	(01.0)	(01.0)	(51.4)	(01.2)	(51.1)	(00.0)	(50.1)	(0.0)	(04.2)	Casto			(04.102)	
IS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	ofsetting unfunded	299107	219	0	0	16.8	16.7	16.6	16.6	16.5	16.4	16.4	16.3	16.2	(16.2)	(16.1)	(16.1)	(21.1)	(2.2)	Labor			(2.176)	
	,	SERP liability																		,,					
	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920		(25.7)								(28.1)			(28.3)	(27.1)	Labor			(27.136)	
S 112 Book Reserve																									
S 112 Book Reserve satch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(160.4)		(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.6)	(2.6)	(2.6)	(2.5)	(2.5)	(2.5) (248.5)	(2.6)	Labor	(1.155)	0.000	(2.574)	(66.074)

Allocators 100.000% 24.883% 8.415% 0.000% (1.543) 0.000 (12.698)
Appendix A linest (1.557 &52)

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78

Attachment 5 input: Total PBOP

assumptions.

1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2019 as compared to 2018 is primarily due to changes in actuarial

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

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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Enclosure 3

Calculation of True-Up for the preceding calendar year

				2019 True-Up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
				True-Up
Alloca	tara			
Alloca	itors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	26,859,544
				1,010,0
2	Total Wages Expense		354.28b	362,000,992
3	Less A&G Wages Expense		354.27b	42,795,683
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309
_	W 001 N 1			
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4145%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	28.268.028.991
O	Electric Plant III Service	(Note IVI)	Attachment 5	26,206,026,991
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,303,267,901
8	Accumulated Amortization	(Note N)	Attachment 5	633,756,885
9	Total Accumulated Depreciation	(11010.11)	(Line 7 + 8)	10,937,024,786
			(= /	,,
10	Net Plant		(Line 6 - Line 9)	17,331,004,205
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,627,708,823
12	Gross Plant Allocator		(Line 11 / Line 6)	23.4460%
40	T N. B		(1: 00 1: 00)	4 740 700 070
13	Transmission Net Plant (excluding Land Held for Future Use) Net Plant Allocator		(Line 32 - Line 23) (Line 13 / Line 10)	4,718,768,078 27,2273%
14	Net Plant Allocator		(Line 13 / Line 10)	21.2213%
Dlant	Calculations			
Flam	Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	6.436.346.561
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant	,	(Line 15 + Line 16)	6,436,346,561
18	General Plant	(Note N)	Attachment 5	1,281,037,939
19	Intangible Plant	(Note N)	Attachment 5	993,157,408
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,274,195,348
21	Wage & Salary Allocator		(Line 5)	8.4145%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	191,362,262
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
		·		
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,631,366,358

			2019 True-Up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data True-Up
Accumulated Depreciation and Amortization			
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,814,530,12
26 Accumulated General Depreciation	(Note N)	Attachment 5	488,241,69
27 Accumulated Amortization	(Note N)	(Line 8)	633,756,88
28 Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,121,998,58
29 Wage & Salary Allocator 30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	8.4145 94,410,61
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,908,940,74
			· · ·
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,722,425,61
djustments To Rate Base			
Accumulated Deferred Income Taxes			
33 ADIT net of FASB 106 and 109		Attachment 1A	(957,323,60
33b Excess or Deficient ADIT Balance		Attachment 1B	(193,956,87
CWIP for Incentive Transmission Projects	(N-4-0)	Attackers and O	
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
ITC Adjustment			
35 IRC 46(f)1 adjustment		Attachment 5	(21,98
Unfunded Reserves			
36 Unfunded Reserves		Attachment 16	(12,739,76
Prepayments 37 Prepayments	(Note K & N)	Attachment 11	6,075,79
37 Prepayments	(Note R & N)	Attaciment	0,073,79
Abandoned Plant			
38 Unamortized Abandoned Plant	(Note O)		
Materials and Supplies			
39 Undistributed Stores Expense 40 Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	8.4145
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 39 * Line 40)	0.4140
42 Construction Materials & Supplies	(Note N)	Attachment 5	162,026,51
43 Wage & Salary Allocator	, ,	(Line 5)	8.4145
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,633,72
45 Transmission Materials & Supplies	(Note N)	Attachment 5	819,24
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	14,452,97
Cash Working Capital 47 Operation & Maintenance Expense		(Line 75)	72,892,14
47 Operation & Maintenance Expense 48 1/8th Rule	(Note S)	(Line 75) Zero	72,892,14
49 Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.0
Network Upgrade Balance			
50 Network Upgrade Balance	(Note N)	Attachment 5	(53,701,65
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,197,215,11
52 Rate Base		(Line 32 + Line 51)	3,525,210,49
OZ NAIG DASE		(LINE 32 T LINE 31)	3,5∠5,∠10,49

				2019 True-Up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data True-Up
Opera	tions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	218,035,886
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,026,556
55	Less: Account 565		Attachment 5	145,825,268
56	Transmission O&M		(Lines 53 - 55)	61,184,062
	Allocated Administrative & General Expenses			
57	Total A&G		323.197b	115,628,648
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	4,737,084
60	Less Regulatory Asset Amortizations Account 930.2	(Note D)	Attachment 5 323,189b	0 25,605,836
61 62	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note D)	323.191b	25,005,836
63	Less Membership Dues	(Note C)	Attachment 5	717,771
64	Administrative & General Expenses	(11010 0)	(Line 57 - Sum (Lines 58 to 63))	84.512.929
65	Wage & Salary Allocator		(Line 5)	8.4145%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,111,344
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,486,087
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(****** =/	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,486,087
70	Property Insurance Account 924	(Note F)	Attachment 5	4,737,084
71	General Advertising Exp Account 930.1 - Education and Outreach	(**************************************	Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,737,084
73	Gross Plant Allocator		(Line 12)	23.4460%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,110,654
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	72,892,147
Denre	ciation & Amortization Expense			
эсргс	·			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	112,507,659
70	Transmission Depreciation Expense including Amortization of Elimited Term Plant	(Note 11)	Allaumient	112,307,033
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	43,110,635
78	Intangible Amortization	(Note H)	Attachment 5	48,671,914
79	Total		(Line 77 + Line 78)	91,782,549
80	Wage & Salary Allocator		(Line 5)	8.4145%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	7,723,046
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	120,230,705
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	40,532,324
85	Total Taxes Other than Income Taxes		(Line 84)	40,532,324
50			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	70,002,027

Proprietary Capital

Less: Account 219

Less: Total Preferred Stock

Total Common Stock

Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings

113

114

115

116

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

2019 True-Up 2019 Form 1 data Shaded cells are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction) Return \ Capitalization Calculations Long-Term Debt 7,451,428,846 86 Account 221 Bonds Attachment 14 87 Less Account 222 Reacquired Bonds Attachment 14 Account 223 Long-term Advances from Associated Cos. 88 Attachment 14 0 89 Account 224 Other Long-term Debt Attachment 14 0 90 **Gross Proceeds Outstanding Long-term Debt** Sum Lines 86 through 89 7,451,428,846 91 Less Account 226 Unamortized Discount Attachment 14 13.080.345 (Note T) 92 Less Account 181 Unamortized Debt Expense (Note T) Attachment 14 33,427,807 93 Less Account 189 Unamortized Loss on Reacquired Debt (Note T) Attachment 14 4,262,741 Plus Account 225 Unamortized Premium (Note T) Attachment 14 30,509 95 Plus Account 257 Unamortized Gain on Reacquired Debt (Note T) Attachment 14 0 96 7,400,688,463 **Net Proceeds Long Term Debt** Sum Lines 90 through 95 Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 369,853,259 98 Attachment 14 Less Hedging Expense (Note R) Attachment 14 99 Account 428 Amortized Debt Discount and Expense 3,892,240 (Note T) 100 Attachment 14 583,695 Account 428.1 Amortized Loss on Reacquired Debt (Note T) Less Account 429 Amortized Premium (Note T) Attachment 14 11,026 102 Less Account 429.1 Amortized Gain on Reacquired Debt (Note T) Attachment 14 0 103 Sum Lines 97 through 102 374,318,168 **Total Long Term Debt Cost** Preferred Stock and Dividend Account 204 Preferred Stock Issued 2,397,600 104 Attachment 14 105 Less Account 217 Reacquired Capital Stock (preferred) Attachment 14 106 Account 207 Premium on Preferred Stock Attachment 14 0 107 Account 207-208 Other Paid-In Capital (preferred) Attachment 14 0 108 Less Account 213 Discount on Capital Stock (preferred) Attachment 14 0 109 Less Account 214 Capital Stock Expense (preferred) Attachment 14 0 110 Total Preferred Stock Sum Lines 104 through 109 2.397.600 Preferred Dividend 161,902 111 Attachment 14 (Enter positive) Common Stock

Attachment 14

Attachment 14

Attachment 14

Sum Lines 112 through 115

(Line 110)

8,083,782,146

2,397,600

117,471,234

(12,642,903)

7,976,556,215

					2019 True-Up
Shaded	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
				, , ,	True-Up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29
118	Preferred percent	Preferred Stock	(**************************************	(Line 110 / (Lines 90 + 110 +116))	0.029
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.699
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
		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)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	264,726,683
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 deductil		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT)		1 of state tax sour	24.587%
132	T / (1-T)	(((. 5) ()), (. 5	۳//		32.602%
	ITC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachmant 5	/74E CO4
133 134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(745,681 (988,791
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCL	TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	58,235,761
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizati	on Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	(20,973,074 (27,810,80 6
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	29,436,165

				2019 True-Up
Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data True-Up
Boyon	ie Requirement			
Keveni	ie requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	4,722,425,612
138	Total Adjustment to Rate Base		(Line 51)	(1,197,215,118)
139	Rate Base		(Line 52)	3,525,210,495
140	Total Transmission O&M		(Line 75)	72,892,147
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,705
142	Taxes Other than Income		(Line 85)	40,532,324
143	Investment Return		(Line 127)	264,726,683
144	Income Taxes		(Line 136)	29,436,165
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	527,818,024
	Adjustment to Demove Devenue Requirements Associated with Evaluded Transmission Facilities			
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	6,436,346,561
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,274
148	Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)	6,184,841,288
149	Inclusion Ratio		(Line 146 - Line 147) (Line 148 / Line 146)	96.09%
150	Gross Revenue Requirement		(Line 145)	527,818,024
151	Adjusted Gross Revenue Requirement		(Line 143) (Line 149 * Line 150)	507,193,122
	•		,	
	Revenue Credits			
152	Revenue Credits		Attachment 3	89,383,184
153	Net Revenue Requirement		(Line 151 - Line 152)	417,809,939
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	527,818,024
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,621,816,433
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4201%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	8.9859%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6212%
	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)	233,655,176
160	Increased Return and Taxes		Attachment 4	318,327,206
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	551,982,383
162 163	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	4,621,816,433 11.9430%
164	Net Plant Carrying Charge per 100 basis Point inclease in NOE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	9.5087%
165	Net Revenue Requirement		(Line 153)	417,809,939
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,623,761
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,365
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	423,844,064
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,893
171	Rate (\$/MW-year)		(Line 169 / 170)	30,509
172	Network Service Rate (\$/MW-year)		(Line 171)	30,509

2019 True-Up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	True-Up

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$507,193,122
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$5,441,269 \$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$3,623,761
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$423,844,064
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,893
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.508796
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.542400
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.586708
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117342
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.083815
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.33
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.49

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	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,140,285,246)	3,700,096	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(1,155,627,876)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						The amounts recorded in this account represent retention bonuses accrued for various employees.
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,82	
							Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension	28,303,872	28,303,872	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	5,102,064	. 0	0	0	5,102,06	regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	34,404	0	0	0		4 match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,77	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these
							accounts represent accruals for both departing executives and rank and file employees.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,41	
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
201021	720.000 Tension/Netirement Accidal	410,000	410,000		•		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)	6,431,421	0	0	0	6.431.42	1 periods or upon termination.
						3,101,12	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasach workers comp reserve	654,818	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,36	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	2,576,430	0	0	0	2.576.43	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	2,0.0,	D Total unfunded pension liability as required under FAS 158.
007101	700.040	4.074.000	4.074.000				Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS
287461 287462	720.810 FAS 158 Post-Retirement Liability	1,071,390 12,970,711	1,071,390 12,970,711	0	0		0 158. D Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	U	0		n Total Supplemental Executive Retirement Plan (SERP) obligations, as required by PAS 156.
r A3 133 Dei	vauves.		0		U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0		financial instruments be valued at FMV for book purposes.
007040	445.000 N O N O N O N O N O N O N O N O N O						Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249 Regulatory L	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0		frozen derivative.
Regulatory	naminies.		0		U		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
207001	703.340 Remodile tax belefial - CA	700,700	100,100				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287052	705.431 RL Income Tax Deferral - ID	136.624	136,624	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201002	700.401 Remodile tax belefial 10	100,021	100,021				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287053	705.342 RL Income Tax Deferral - OR	11.938.085	11,938,085	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201033	100.042 REINCOINC TOX DETETTAL ON	11,000,000	11,000,000		0	'	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287054	705.343 RL Income Tax Deferral - UT	129.816	129.816	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201034	700.070 REINCOME TOX DETENDING OF	129,010	129,010	0	U		requirement will be given back to customers

					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287055 705.344 RL Income Tax Deferral - WA	2,090,530	2,090,530	0	C	revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue
287056 705.345 RL Income Tax Deferral - WY	1,721,600	1,721,600	0	С	on December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287061 705.346 CA - Protected PP&E ARAM	217,738	217,738	0	C	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287062 705.347 ID - Protected PP&E ARAM	638,875	638,875	0		property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
201002 100:01 10 Hotelea Hall Hall	300,010	555,510			On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063 705.348 OR - Protected PP&E ARAM	2,567,965	2,567,965	0	C	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected
287064 705.349 UT - Protected PP&E ARAM	4,473,319	4,473,319	0	C	on December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287065 705.350 WA - Protected PP&E ARAM	669,635	669,635	0	C	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287066 705.351 WY - Protected PP&E ARAM	1,430,370	1,430,370	0	· ·	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
	, , , , ,	,,			As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator
					of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars
					on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean
					Fuels Program through the purchase of such credits, in a manner that is consistent with the
					monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184 705.605 RL OR Clean Fuels Program 287186 RL Non Protected PRAE FDIT - Gross Lin	119,860 56,455,524	119,860 56,455,524	0	C	0
287186 RL Non Protected PP&E EDIT - Gross Up	30,433,524	50,455,524	0	C	0 Gross Up of Nonprotected PP&E EDIT The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent
					with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits
					to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize
					use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs
					incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded
287188 100.121 RL Income Tax Property Flowthru	365,813,273	365,813,273	0	C	to SAP Account 553475, OR Clean Fuel Program Amortz Expense. A regulatory liability with respect to the excess deferred income taxes associated with property
287190 100.122 RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0		accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences
201 100 100.122 At Illicollie 18X Property Plowalia a Pivil	2,400,577	2,400,577	0		O and other deferred items that do not have current provision impacts. A regulatory liability established with respect to the excess deferred income taxes associated with
287191 705.280 RL Excess Deferred Income Taxes - CA	272,759	272,759	0	0	the non-property accumulated deferred income taxes allocable to California resulting from the 0 change in the income tax rate.
W1	2.2,.00	,.00			A regulatory liability established with respect to the excess deferred income taxes associated with
287192 705.281 RL Excess Deferred Income Taxes - ID	396,045	396,045	0	C	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change or in the income tax rate.
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287197 705.286 RL Excess Deferred Income Taxes - FERC 287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287227 705.331 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287229 705.521 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.518 RL - Deferred Excess NPC - OR - noncurrent 287233 705.519 RL- Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287238 705.420 Reg Lia - OR Inj & Dam Reserve 287258	4,33-4 816,79: 6,646,83: 107,01: 893,44: 826,93: (62,874 5,898,99-	4 4,334 0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0	0	0 0 0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 VM GRC and the current depreciation amounts from the last depreciation study for all 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0	0	0 0 0	the non-property accumulated deferred income taxes resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0	0		rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. A 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 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 liability balancing account for California.
287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287259 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287260	816,79; 6,646,83; 107,01; 893,44; 826,93; (62,874 5,898,99	0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0	0	0 0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 VMA GRC and the current depreciation amounts from the last depreciation study for all 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 liability balancing account for California.
287200 705.267 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.516 RL - Deferred Excess NPC - OR - noncurrent 287234 705.420 RL - CA GHG Allowance Rev 287253 705.430 Reg Lia - OR Inj & Dam Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY	6,646,83° 107,01° 893,44° 826,93° (62,874° 5,898,99	7 6,646,837 7 107,017 2 893,442	0 0 0	0	0 0	welfare expenses. A 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 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 liability balancing account for California.
287200 705.287 RL WA Decoupling Mechanism 287206 415.710 RL - WA Accelerated Depreciation 287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287220 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287230 705.519 RL WA Def NPC - Noncurrent 287231 705.519 RL - Deferred Excess NPC - UT - Noncurrent 287232 705.517 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL - Deferred Excess NPC - OR - noncurrent 287238 705.420 RL - CA GHG Allowance Rev 287259 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - S0% Bonus Tax Depr - WY 287289 705.265 RL - OR Energy Conserv Chrg <td>6,646,83° 107,01° 893,44° 826,93° (62,874° 5,898,99</td> <td>7 6,646,837 7 107,017 2 893,442</td> <td>0</td> <td>0</td> <td>0 0</td> <td>A 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 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 liability balancing account for California.</td>	6,646,83° 107,01° 893,44° 826,93° (62,874° 5,898,99	7 6,646,837 7 107,017 2 893,442	0	0	0 0	A 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 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 liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287232 705.517 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - OR GHG Allowance Rev 287236 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - UT Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	6,646,83° 107,01° 893,44° 826,93° (62,874° 5,898,99	7 6,646,837 7 107,017 2 893,442	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 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 liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARQ/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.453 Reg Lia - OR Inj & Dam Reserve 287258 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	107,01; 893,44; 826,93; (62,874; 5,898,99;	7 107,017 2 893,442	0	0	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Llability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARQ/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.453 Reg Lia - OR Inj & Dam Reserve 287258 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	107,01; 893,44; 826,93; (62,874; 5,898,99;	7 107,017 2 893,442	0	6	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass	893,442 826,933 (62,874 5,898,994	2 893,442	0	0	0	(ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass	893,442 826,933 (62,874 5,898,994	2 893,442	0	0	0	liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	893,442 826,933 (62,874 5,898,994	2 893,442	0	0		
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0			leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287257 705.453 Reg Lia - ID Property Ins Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.456 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass	(62,874 5,898,994	3 826,933	0		U	Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	(62,874 5,898,994	3 826,933	0			customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			0		qualifying customers receive a credit to their bill.
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		This account is created to record a contra regulatory liability for Washington's share of the ARO
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994					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;
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		therefore, the Washington portion of any decommissioning costs associated with Trojan should be
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons			0	0	0	reflected below-the-line.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	153 23		0	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	.00,20	1 153,231	0	0		Regulatory liability established to record CA solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	0	0	
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	5,671,198	8 5,671,198	0	0		Regulatory liability established to record WA Def NPC.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory Liability established to record the costs in excess of base net power costs according to
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	ć		established calculations and were created to accommodate the recovery of excess net power costs
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons		-	•	i i		through the UT Energy Cost Adjustment Mechanism, or UT ECAM. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	7,488,062	2 7,488,062	0	0	0	pursuant to an energy cost adjustment mechanism.
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	26,525	5 26,525	0	į ,	0	intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance
287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons			•	i i		instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	829,83	7 829,837	0	0	0	greenhouse gas pollution emission allowances .
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,773	3 1,976,773	0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,77	3 1,976,773	U	U	U	in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	190,832	2 190.832	0	c	0	in excess of insurance claims incurred.
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,732,015	5 1,732,015	0	0	0	in excess of insurances claims incurred.
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	189,594	4 189,594	0		0	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	105,59	105,594	U	U	U	recovered in excess of insurance claims incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	495,889	9 495,889	0	C	0	
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	500					Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	508,162	2 508,162	0	0		depreciation. Reclass of miscellaneous regulatory assets/liabilityles that have flinned to debit/credit balances
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	201,696	6 201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287304 610.146 OR Reg Asset/Liab Cons		25.,000				Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons						expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287304 610.146 OR Reg Asset/Liab Cons	1,075,74	4 1,075,744	0	C	0	efficiency programs.
						Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287312 105.402 ARO Reg Liabilities	(65,343	(65,343)	0	0	0	which are then amortized into book income per approved rate order or tariff.
	264,602	2 264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
	221,00	251,002				NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a
						benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company
						receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing
287316 715.720 NW Power Act - WA		4 115,544	0	0		account.
	115,544					Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through		9 181,679	0	0	0	Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	115,544 181,679	7 5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	181,679	-,,021				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 Decom Cost-Regulatory Asset	181,679 5,131,92			0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 DI UTUWA FAMILISHINA	181,679		0			Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	181,679 5,131,92	3 1,319,363	0			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	123,924	123,924	0	(o qualifying low income recipients through bill credits.
					K	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	630,271	630,271	0	(ertificates.
						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	93,650	93,650	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474 705.271 RL - Blue Sky Program WA	93,030	93,030	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
287475 705.272 RL - Blue Sky Program CA	52,721	52,721	0	(0 c	ertificates.
						Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	2,456,455	2,456,455	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476 705.273 RL - Blue Sky Program UT	2,430,433	2,430,433		,		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	59,385	59,385	0	(0 0 0	ertificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	114.658	114,658	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy pertificates.
20110 TOOLEG NE SIGESKY FORGUM WI	111,000	111,000				Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depre	1,284,244	1,284,244	0	(0 d	due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depre	(1,635)	(1,635)				Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depre	(1,035)	(1,035)	0			depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retires
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	(0 m	nedical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0		0 R	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
					R	on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0			ecovered on Wyoming's allocable share of the post-retirement medical settlement loss. Regulatory asset established for the Oregon allocated share of a post-retirement benefits
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	(0 m	neasurement date change transitional adjustment recorded in December 2008.
287588 415.831 RA - Post-Ret MMT - CA		0				Regulatory asset established for the California allocated share of a post-retirement benefits neasurement date change transitional adjustment recorded in December 2008.
State Carryforwards	0	0	0		0 00	neasurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	187,100 72,551,413	187,100 72.551.413	0		0 0 C	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	72,551,413	72,551,413	0		0 0 S	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	(15,275,088)	(15,275,088)	0	(0 c	earryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	1,599,420 1,611,177	1,599,420 1,611,177	0		0 0 A	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Dregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	354,878	354,878	0		0 0 B	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	15,240,731 224,138	15,240,731 224,138	0		0 0 ld	daho state income tax credit carryforward. Colorado state income tax credit carryforward.
287281 DTA Colorado Fax Credit Carryforward	255,284	255,284	0			California state income tax credit carryforward.
Loss Contingencies	0	0	0	(0 0	A commend if the little contact the latest contact
287970 415.815 Ins Rec Accrual	0	0	0	(Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287341 910.530 Injuries & Damages	3,872,782	3,872,782	0		0 0 A	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	53,101,152	53,101,152	0		0 0 A	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0	0	0	(0	
287100 Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0		0 0 0	/aluation allowance against state income tax credits that may not be realized before they expire.
	(2), 22, 22	(:,:::,:: ,				Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0			and for which the accumulated deferred income tax liablity is expected to be reversed upon audit by
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	0		0 0 A	he Internal Revenue Service. Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	360,275	360,275	0	(0 A	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	430,058	430,058	0	(Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	1,562,198	1,562,198	0	(Accrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Oblig	127,166	127,166	0		0 0 tz	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income ax purposes.
	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			R	Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liab- Reg	13,647,196	13,647,196	0	(work sites.
287241 605.302 Environmental Liab- NonReg	660.571	660.571	0			Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(675,631)	(675,631)	0		0 V	/aluation allowance against items that may not be realized before they expire.
	007.011	007.011			A	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	267,814	267,814	0			enhancement. Accrued liability used to defer credits for book purposes that are received from Citibank in
					c	connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred
287297 505.155 Deferred Revenue - Citibank	69,114	69,114	0			until such time as it is known that requisite spending thresholds have been met and PacifiCorp is
201201 500.100 Deletion Nevertine - Ottobelin	05,114	05,114	0		T	entitled to 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 e	emmission reduction credit.
287321 100.100 ITC	1,863,169	1,863,169	0	(Jnamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove
287337 715.105 MCI F.O.G. Wire Lease	137,194	137,194	0			Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove he annual service agreement period.
					A	Accrued liability for refundable cash deposits received from customers who wish to reserve
					tr	ransmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Def Reg Asset-Transmission	574.232	0	574.232		U Ulin	
287338 415.110 Def Reg Asset-Transmission	574,232	0	574,232		O O in	ncome 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	2,261,919	2,261,919	574,232		0 0 A	Accrued liability established to reserve for accounts receivable for which collection is not expected.
		2,261,919 1,161,582 707,283	574,232		0 0 0 N	ncome when the service contract is fullilled. kccrued liability established to reserve for accounts receivable for which collection is not expected. Miscellaneous accrued liabilities related to PacifiCorp. Accrued liability for prepaid rents on company owned utility poles.

							a think the last of the state o
							Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	(0 enhancement.
							Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120	Bear River Settlement Agreement	4.155.873	4,155,873	0		0 settlement obligations.
		*					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425,110	Tenant Lease Allowances	38.185	38.185	0		0 be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	(Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417		Reverse Accrued Final Reclamation	2.121.972	2.121.972	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.
287430	EOE 12E	Accrued Royalties	1.768.604	1.768.604	0		nter ded massify for royalty payments to the mineral management service on each production.
207430	505.125	Accrued Royalties	1,700,004	1,700,004	0		, ,
							Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	0		Credit Corp for the Cholla generation plant.
							Book-tax difference related to the reporting of book income from Bridger Coal Company on the
287482	205.025	PMI Fuel Cost Adjustment	0	0	0	(0 books of PacifiCorp.
							A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret)
287489	910.515	Deseret Settlement Rec	18.808	18.808	0	(0 regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807		Non-curr def fed tax cor ben of int	162,294	162,294	0		O Non-current federal benefit of interest on corrections.
287817		Non-curr def fed unc tax pos ben of int	23,634	23,634	0	(0 Non-current federal benefit of interest on uncertain positions.
287827		Non-curr def sta tax cor ben of int	35,086	35.086	0	(Non-current state benefit of interest on corrections.
287837		Non-curr def sta unc tax pos ben of int	5.112	5.112	0		Non-current state benefit of interest on uncertain positions.
Rounding		•	0	0	0	(0
Subtotal - p	234		824,459,612	799,783,864	574,232	(24,101,516
Less FASB	109 Above if	not separately removed	378,658,561	378,658,561	0	(0
Less FASB	106 Above if	not separately removed	2,576,430	0	0	(2,576,430
Total		· ·	443,224,621	421,125,303	574,232	(21,525,086

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Palant 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

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

Schedule ADIT-281

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(180,339,430)	(180,339,430)	0		0 (Depreciation on pollution control facilities.
Rounding	0	0	0		0	
Subtotal - p275	(180,339,430)	(180,339,430)	0		0	
Less FASB 109 Above if not separately removed	0	0	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(180,339,430)	(180,339,430)	0		0	

- Instructions for Account 281:

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

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

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

 4. ADIT items related to Instruction 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

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

Schedule ADIT-282

		A	В	C	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
Account 28	2							
								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	(4,524,862)	(4,524,862)	0	0		0
								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101	Amortization NOPAs 99-00 RAR	69,021	69,021	0	0		Ulicensing of specific hydro generation facilities.
287610			(24,192,983)	(24,192,983)	0	0		Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	163,640,792	163,640,792	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	(1,083,823)	0	0	(1,083,823)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,351,250,809	2,351,250,809	0	0		Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,149,731	16,149,731	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	3,393,596	3,393,596	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	22,999,656	22,999,656	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		0
287605		Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortizaton	0	829,067	(829,067)	0		PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605 287605		Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308 189,338,393	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605		Direct Assignment: General Fixed Assets Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4.230.621	0	0		PowerTax Report #257: General Book Allocation Group. PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
201000		Brook Academicals. Contract 1900 700000 Booking EBH 788042001		1,200,021			(1,200,021	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	(1,598,585)	(Credit Corp for the Cholla generation plant.
287608	105 223	Cholla SHL NOPA (Lease Amortization)	647,446	0	0	647.446		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
201000	100.220	Onolla OTE NOTA (Ecase Amorazation)	041,440	•	•	047,440		Book-tax basis difference for coal mine development costs, which are capitalized for book
								purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year
287605	105 165	Coal Mine Development	0	0	0	0		incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
20/003	105.165	Coal Mille Development	U		<u> </u>	U		Book-tax difference basis difference for costs incurred to maintain normal mine production in view
								of the recession of the working face of the mine. For book purposes, these costs are capitalized.
287605	105.170	Coal Mine Extension Costs	0	0	0	0	(For income tax purposes the costs are deductible in the period paid or incurred.
287605	105 153	Contract LiabilityBasis Adj - Chehalis	(127,166)	(127,166)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605		Contract LiabilityBasis Adj - Grichalis Contract LiabilityBasis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	Č	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	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 purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(191.061.776)	(191.061.776)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
		<u> </u>		, , , , , , , , , , , , , , , , , , , ,				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	1,378,419	1,378,419	0	0	(recovered, a reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								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	(163,018,214)	(163,018,214)	0	0	(interest on debt.
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	(taxable income as compared to book income.
								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 differenes 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	(1,360,854,056)	(1,360,854,056)	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	(79,920,415)	(79,920,415)	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	(4,026,581)	(4,026,581)	0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	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	22,466,833	_	0	22,466,833		primarily resulting from states that have not adopted bonus depreciation.
			22,400,833	U	U	22,400,000		
287605	1			0	0	22,400,633		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
	105.148		(306.514)	(306,514)	0	22,460,633	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	105.148 105.460	Mine Safety Sec. 179E Election Non-ARO Removal Costs		(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	(Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28/929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
			(306.514)	(306,514) (247,201,083) (6,748,788)	0 0	0 0	0	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period noil and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0	0		Book-Lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period noist and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and isbilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we little the revalued at the new tax rate, we the was rate, we selfective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 0	0 0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Honome Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Honome Tax
286691 286697	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Tax
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
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286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxe
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 0 0	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta

2006 16.4 - See 17 Charles 17.1								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
Part	287605	320.210 R & F - 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.
2012								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
1809 1809								
1999 1999	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets		(27,337)	0	0	C	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
2009 1919	287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	income tax normalization rules.
1975 1985	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	C	income tax normalization rules.
1975 1975	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	C	income tax normalization rules.
Procedure has all officers and processing and pro	287605	105 131 Reclass to Pollution Control Facilities Depreciation	180 339 430	180 339 430	0	0		
\$1,000 \$,	,,				Book-tax basis difference related to relocation reimbursements, which depending on whether or not
1975 10.12 Separa Discolorion 1973 1975	287605	105.140 Reimbursements	21,672,077	21,672,077	0	0	C	depreciable for income tax purposes.
18.572 18.583 R. Cortin Calendro December 10.00 Coll. 1985 Coll. Coll. 1985 Coll. Coll. 1985 Coll. Col								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.
200711 415 003 R Contro-Carbon Decommissioning - Display 100 170	287605	105.122 Repairs Deduction	(379,313,893)	(379,313,893)	0	0	C	
2722 415-95 R Centra Carbon Decommensoring - U 12-19-56 C. 21-19-66 D. 19-56 D. 19			(000 700)	(000 7 00)				decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
145.005 10.	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	(This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
PRINCE P	287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.219.066)	(2.219.066)	0	0		
1972 16 15 16 16 16 16 16 16			(-)	(-)/				This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
The second part of the control of th	287223	415.935 RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	. 0	C	general rate order/stipulation (Docket 20000-405-ER11).
2718 10.12 R. Effects of Ratemating - Freed Asserts - PME Fed City								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are
According application for round desirent bits current as passed with the current in the large tree free prepared by confirmed as the real part of southern as the current in the current in the large tree free prepared by confirmed as the real part of southern as the current in the current as the large tree free prepared by confirmed as the real part of southern as the large tree free prepared by confirmed as the tree prepared by confirmed as the same part of southern as the large tree free prepared by the	287180	100 122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7 633 104	7 633 104	0	0		probable of being refunded as the temporary book-tax differences reverse and result in higher
2018 10.12 R Effects of Ratematry - Fuer Assets	207 103	100.122 RE - Ellects of Naternaving - Fred Assets - Fill Fed Only	7,033,104	7,033,104	·	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287193 100.120 R René de d'asemaking - Fixed Anseit de Parental (1997) 100.450 R René ARG Liability (1982) 201.201.630 0 0 0 0 0 0 0 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 differenes reverse and the amount of tax
207101 10,121 R Her-MPG (Asset) 1,202,010								benefits associated with fixed assets that have previously been flowed through to customers and
On December 22, 2017, Tax Cuts and other Act was agreed into law by the President. In supplication of the change in the group of the group of the group of the change in the group of the g	287187	100.121 RL - Effects of Ratemaking - Fixed Assets			0	. 0	C	income as compared to book income
purposes, The review tax rate was effective on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or EDIT in early of the changers in two effectives on the date of enactament, or EDIT in early of the changers in two effectives on the date of enactament, or EDIT in early of the changers in two effectives on the date of enactament, or December 31, 2017, established in an amount referred to an Excess Deferred from 5% to provide at the review of the date of enactament, or December 31, 2017, established in an amount referred to an Excess Deferred from 5% to 21%, Error, do not be excessed and Excess Deferred from 5% to 21%, Error, do not be excessed and Excess Deferred from 5% to 21%, Error, do not be excessed and Exc	28/313	105.450 RL - Non-ARO Liability	247,201,083	247,201,083	0	0	C	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
Package 100 123 RL NonProtected PPAE EDIT - CA								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286991 100.123 RL - NonProtected PP&E EDIT - CA 0.748.788 0.749.788								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
spillcart change is the corporate income tax rate is enduced from 35% to 21%. For CA, purposes, the new tax rate was efficient on the date of entertment, of December 23, 237 seed of the change in tax, the defined tax assisted and inclines were revoluted at the new 24th resulted of the change in tax, the defined tax assisted extended to the new 24th resulted of the change in tax, the defined tax assisted and inclines were revoluted at the new 24th resulted of the change in tax, the defined tax assisted extended to the new 24th resulted of the change in tax, the defined tax assisted extended to 25th result of the change in tax, the defined tax assisted extended at the new 24th resulted in a manual referred tax assisted extended at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th result of the change in the corporation from 24th resulted in the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th resulted in a manual referred tax assisted and isabilities were revalued at the new 24th result of the change in the corporation from 24th results and 24th results	286691	100.123 RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	C	
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286697 100.129 RL - NonProtected PP&E EDIT - FERC 3,768,586 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into low by the President. On significant changes is the corporate income farm 35% to 21%. For CA purpose, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the defined tax scales and solidation with the common farm. The common farms of the change in law, the defined tax scales and solidation with the common farms. The common farms of the change in law, the defined tax scales and solidation with the common farms. The common farms of the change in law, the defined to an income farms, or EDIT. 288693 100.125 RL - NonProtected PP&E EDIT - OR 03.279.000 03.279.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000007	400 400 PL NorDoute de l'EDIT FEDO	0.700.500	0.700.500				
pinposes, the new tax rate was effective on the date of enactment, or December 31, 2017 Beefer District Company of the Compan	286697	100.129 RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	(On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
result of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the deferred tax assess the law of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, that the law of the law of the law of the law of the l								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286692 100.124 RL - NonProtected PP&E EDIT - ID 10,009.386 10,009.386 10,009.386 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
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28693 100.125 RL - NonProtected PP&E EDIT - OR 93.279.909 93.279.909 0 0 0 0 which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 28693 100.127 RL - NonProtected PP&E EDIT - WA 20.885.641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On Significant changes in the deferred tax assets are lise reduced from 35% to 21%. For GA, purposes, the new tax rate was effective on the date of enabrem, or December 31, 2017, result of the change in law, the deferred tax assets were revalued at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 286695	200002	400 425 DI NapProtected DDSF FDIT OD	02 270 000	02 270 000				
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286695 100.127 RL - NonProtected PP&E EDIT - WA 20.865,641 20.865,641 0 0 0 On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On significant changes is the corporate is the corporate is the corporate in the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.116 Solar ITC Basis Adjustment (7,170 (7,170) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28695 100.127 RL - NonProtected PP&E EDIT - WA 20,865,641 20,865,641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
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286696 100.128 RL - NonProtected PP&E EDIT - WY 287605 105.135 Safe Harbor Lease Rate Differential (2,846,881) 0 0 0 Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. accounting of income tax purposes. In 2008, Pacific Port panged Its naccounting of income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting of income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are of the projects are qualified for the 30% solar investment tax credit (ITC), then the projects are qualified for the 30% solar investment tax credit (ITC) has basis of its previous previ								
287605 105.135 Safe Harbor Lease Rate Differential (2.846,881) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286696	100 128 RL - NonProtected PP&F FDIT - WY	38 401 201	38 401 201	0	0		which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
Book-tax difference related to a one-time adjustment required by the Internal Revenue Co change in accounting method for income tax purposes. In 2008, PacifiCrop Revenue discussion accounting method for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are of the property of the projects are qualified for the 30% solar investment tax credit (ITC). The projects are qualified for the 30% solar investment tax credit (ITC) when the projects are qualified for the 30% solar investment tax credit (ITC) arrays needs to be reduced by one-half of the solar arrays. 287605 105.116 Solar ITC Basis Adjustment (7,170) 0 0 0 0 between book basis and tax basis for the solar arrays. 287711 110.205 Tax Depletion-SRC 154,934 154,934 0 0 0 book and tax purposes. 287810 105.471 UT Klamath Relicensing Costs 8.680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.					U			Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) (154,568,137) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.135 Sale Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	C	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) 0 0 0 0 0 0 0 0 0								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
The projects are qualified for the 30% solar investment tax credit (ITC). The abasis of the solar iTC star basis of the solar iTC star basis of the solar iTC star basis of the solar iTC, therefore creating basis difference selected to different methods for computing deductible periodic depletic star in the solar interval in the solar interval interva	287605	105 123 Sec. 481a Adjustment - Renair Deduction	(154 569 127)	(154 569 127)				capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287805 105.116 Solar ITC Basis Adjustment (7,170 (7,170 0 0 0 between book basis and tax basis for the solar arravs.	201005	100.120 Sec. 4018 Aujustinent - Repail Deduction	(154,568,137)	(104,008,137)	0	0		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
28771 110.205 Tax Depletion-SRC 154,934 154,934 0 0 0 Book-tax difference related to different methods for computing deductible periodic depletic 0 book and tax purposes. 287301 105.471 UT Klamath Relicensing Costs 8,680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.	287605	105.116 Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0		between book basis and tax basis for the solar arrays.
287301 105.471 UT Klamath Relicensing Costs 8,680,735 8,680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam. Rounding 1 1 1 0 0 0 0		•			0	0		Book-tax difference related to different methods for computing deductible periodic depletion for
Kounaing 1 1 0 0 0	287301	105.471 UT Klamath Relicensing Costs			•	•	(Book-tax difference related to relicensing cost for Klammath Dam.
Subtotal - p275 (2,910,580,066) (1,542,848,627) (1,140,859,478) 20,431,871 (247,303,832)	Subtotal - p27	75	(2,910,580,066)				(247,303,832)	
Less FASB 109 Above if not separately removed 1,129,676,044 0 0 0 0	Less FASB 10	39 Above if not separately removed					0	

Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	

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

0011044107121	Α	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283							
	gulatory Assets						
	415.424 Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
	415.411 Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
	415.412 Contra RA - Deer Creek Abandonment - ID 415.413 Contra RA - Deer Creek Abandonment - OR	416,140 1,748,164	416,140 1.748,164	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
	415.414 Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
	415.415 Contra RA - Deer Creek Abandonment - WA	2.723.925	2.723.925	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
	415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	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
							pension 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	0	0	(
							Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
287851	415.417 Contra RA - UMWA Pension - CA	443 826	443.826	•			UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851	415.417 Contra RA - UMWA Pension - CA	443,826	443,820	U	U		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.
20,000	THE PERSON OF TH	1,000,100	1,000,100			,	Regulatory asset to record benefits and administrative costs related to the California Alternative
287747	705.240 RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0		Rate for Energy, or CARE, program.
							Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(29,172,770)	(29,172,770)	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	(1,752,861)	(1,752,861)	0	0		rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862 RA - CA Mobile Home Park Conversion	(48,856)	(48,856)	0	0		Balancing account to record the program costs for the conversion of master metered mobile home
201991	415.002 RA - CA Mobile Home Park Conversion	(40,000)	(40,000)	U	U		parks to direct utility service. 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	(847,911)	(847,911)	0	0	(inventory from decommissioning.
20,000	To the state of th	(017,011)	(017,011)			,	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		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	(sales proceeds of inventory from decommissioning.
							Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984	415.923 RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0	(depreciation due to the implementation of new rates on January 1, 2014.
007005	415.924 RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	•			Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985	415.924 RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	U	U	· ·	depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925 RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0		Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
201300	10.325 TVI - Galbon Onecovered Flant - WT	(505,510)	(000,010)		•		Regulatory asset established for the California allocated share of a pension curtailment gain and
287581	415.824 RA - Contra Pension MMT & CTG - CA	0	0	0	0		measurement date change transitional adjustment recorded in December 2008.
							Regulatory asset established for the Oregon allocated share of a pension curtailment gain and
287577	415.820 RA - Contra Pension MMT & CTG - OR	(1)	(1)	0	0	(measurement date change transitional adjustment recorded in December 2008.
							Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on
	320.271 RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0	(the elimination of the cash balance option in the company pension plan.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0	(Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
207506	445 902 DA Deferred Fuence NDC ID Negourent	(4.460.402)	(4.460.400)	0	0		Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	U	U		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	(7.467.384)	(7.467.384)	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	(1,355,403)	(1,355,403)	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	26,525	26,525	0	0	(request for proposal for new generation.
							Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0	(from customers through California rates.
007047	405 400 BA B C 111 B 11 B 1 1 B	(40.440)	(10.110)				Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0	(from customers through Idaho rates.
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(227,906)	(227,906)	0	0		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
201040	TIO.000 IVA - Delicited intervenior Funding Grants - OIX	(221,900)	(221,300)	U	U		from 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	(121,333)	(121,333)	0	0		regulatory order.
20,00.		(121,000)	(121,500)	•			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(341,401)	(341,401)	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	2,996,799	2,996,799	0	0	(
207004	415 020 BA Parraciation Increase Idaha	21,367	24.007	0	_		Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981	415.920 RA - Depreciation Increase - Idaho	21,307	21,367	U	U		to the implementation of new rates on January 1, 2014.

						1	1	1
287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	C		0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983		RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
								Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287576	430.110	RA - DSM Balance Reclass	(5,131,927)	(5,131,927)	C		0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
007040	445 440	DA. Franci Wash Mining	(07.004.407)	(07.004.407)				the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840		RA - Energy West Mining	(67,294,167)	(67,294,167)				with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	0		0	amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	502,643	502,643	C	1	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320 270	RA - FAS 158 Pension Liability	(109,192,092)	(109,192,092)			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	501,052	501,052	C		0	benefits liability. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	C	1	0	sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	C		0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	C	1	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	(193,192)	(193,192)	C)	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	(21,050)	(21,050)	C		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 resu
287977		RA - Noncurrent Reclass - Other	(26,525)	(26,525)	C	1	0	in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	C		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 Trasnsportation Electrification Pilot	(11,996)	(11,996)	C		0	transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(201,696)	(201,696)	C		0	Reclass of miscellaneous regulatory assets/liabilityles that have flipped to debit/credit balances.
287972	320.285	RA - Post Employment Costs	(212,004)	0	C		(212,004)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	C	1	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatir 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	(12,719)	(12,719)	0		0	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	(36,421)	(36,421)	C	1	0	portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0		0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	Č		0	Reg Asset established to record Washington's portion of stock redemption costs.
								Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable ener creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	C		0	
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	C		0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits include in rates that differ from actual renewable energy credits.
								Regulatory asset established to capture the noncurrent portion of the difference between renewal energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	C		0	
287889	415 883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	0		0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
								Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 287971	415.866 415.868	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,260,259) (2,393,394)	(1,260,259) (2,393,394)	<u>C</u>		0	photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
			(2,555,551)	(=)===(================================				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	(8,913)	(8,913)	0		0	for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	C		0	recover \$545,000 of costs recorded related to a storm in California.
286911		RA - Transportation Electrification Pilot - CA	112,508	112,508				Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
		·						Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	С		0	2018. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	C		0	Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	C		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	2,393,394	2,393,394	C		0	
			(26,739)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639		RA - WA Colstrip #3	, .,,	(26,739)	C			generating plant. Regulatory asset established torecord the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	C		0	Washington Utility and Transportation Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	C	1	0	and 2018.
287848	320 281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)				Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir medical obligations.
								Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	C		0	on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(5,469)	(5,469)	C		0	recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
	705 451	RL - Property Insurance Reserve - OR	(750.685)	(750.685)				Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917							· I	

						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.
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	0	0	0 ' '
						Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886	415.837 RA - Frozen MTM	(19,362,370)	(19,362,370)	0	0	0 derivative.
FERC 283 -	- Other	0	0	0	0	00
						Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and
287650	205.100 Coal Pile Inventory Adjustment	(27.155)	(27,155)	0	0	0 Trail Mountain coal inventory.
		(=1,100)	(21)100)		-	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936	205.025 Fuel Cost Adjustment	(89.756)	(89.756)	0	0	0 Coal and a credit to coal inventory
201000	250.020 Tudi God Adjudanom	(00,700)	(00,100)		•	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	(742,255)	(742,255)	0	0	and amortized over the remaining life of the plant.
207001	425.000 Helmiston Gwap	(142,200)	(142,200)		·	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909	720.815 FAS 158 Post-Retirement Asset	0	0	0	0	Medicare subsidy, required under FAS 158.
200909	720.013 FAS 130 FOSENCEITERIETI ASSET	0	U	U	U	Asset accrued for a deferred expense related to costs incurred for the termination of a power
						purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287656	425,280 Joseph Settlement		0		•	
28/656	425.280 Joseph Settlement	0	U	U	U	the original contract.
007000	242.402 B	(05.055)	(05.075)			Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669	210.180 Prepaid Membership Fees	(95,975)	(95,975)	0	0	0 months or less.
287907	210.185 Prepaid Aircraft Maintenance	0	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
						Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130 Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0 months or less.
						Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662	210.100 Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0 12 months or less.
287708	210.200 Prepaid Taxes - Property Taxes	(3,450,433)	0	0	(3,450,433)	Book-tax difference associated with the timing of deductibility of property taxes.
						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)	0 is expected to be reversed upon audit by the Internal Revenue Service
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(771.986)	(771,986)	0	0	0 months or less
		, , , , , ,	1			Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190 Prepaid Water Rights	(176.739)	(176.739)	0	0	0 137511.
20,000	210.100 Tapaia Water ragino	(110,100)	(170,700)	•	•	Accrued liability associated with the acceptance of the Roque River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287289	425.130 Rogue River-Habitat Enhance	(37,177)	(37.177)	0	0	0 escalated, over a period of 9 years for habitat enhancement.
201203	425.100 Nogue raver-rabitat Emilance	(51,111)	(51,111)		•	Asset accrued for a deferred expense related to costs incurred for the termination of a power
						purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653	425.250 TGS Buyout	(4.122)	(4.122)	0	0	
20/033	425.250 TGS Buyout	(4,122)	(4,122)	U	U	the original contract.
	100.000 - 100.000 - 100.000	// /00 /00	// /00 /00			Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205 Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	U	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
						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	(209,674)	0	0	0	(209,674) earnings.
287217	910.937 LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930) To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966	415.834 Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0	0 regulatory asset for frozen derivative.
287492	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding		2	2	0	0	0
Subtotal - p		(285,789,510)	(278,417,675)	0	(6,842,227)	(529,608)
	199 Above if not separately removed	(8.913)	(8.913)	0		0
	106 Above if not separately removed	(0,0.0)	(0,0.0)	0	0	0
Total		(285,780,597)	(278,408,762)	0		(529,608)
· otal		(200,700,007)	(270,100,102)		(0,0.2,221)	(1) //

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

			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	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,031,899	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))				_	(759,019,342)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,700,096	(19,042,726)	(1,155,627,876)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 & 9	for True-Up				(957,323,609)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	0				1	1	
Employee B							
287414	505.700 Accrued Retention Bonus	27.772	0			27.772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension Liability UMWA Withdrawal	28.303.872	28.303.872			,	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,402,412	20,000,012				persion trust windrawal obligation. Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071	0	U) (match of AIP, payroll tax (employer portion), and LTI. Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	0	C) (2,473,185	
287326	720.500 Severance Accrual - Cash Basis	157.578	0	0		157.578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
20/320	720.300 Severalice Accidal - Casil Basis	137,370	U		,	157,570	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	397,298	397,298	C) (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)	6,227,380	0	C) (6,227,380	periods or upon termination.
287373	910.580 Wasatch workers comp reserve	610.677	0			610 677	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	6,962,522	0	0		6 962 522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201033	320.100 FAS 112 BOOK RESERVE FOST Employee Benefits	0,002,022				0,002,022	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	2,615,031	0	C	0	2,615,031	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	18,536,580	18,536,580	C) (0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	C	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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. Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249	415.839 NonCurr Liab - Frozen MTM	17.521.790	17.521.790	C	0	0	frozen derivative.
Regulatory L		11,021,100	11,021,100				IIIOZGII GGIIVALIVC.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	r		0	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%.
20,001	703340 NETHORIC TOX SCIENCE OF	1,111,100	1,111,100		,	,	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	198,629	198,629	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
287053	705.342 RL Income Tax Deferral - OR	12.527.831	12.527.831	0)	0	rates 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%.
20,000	TOUGHE THE MEDITE TO A DETERMINE TO	,,	1-,5-1,551				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	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
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	C		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%.
		,	, . ,,				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287056	705.345 RL Income Tax Deferral - WY	572,721	572,721				rates for Wyoming 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
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	C	0	0	amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	C		0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
					•	•	

							Degulatory liability actablished to recent the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0		0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17.165.823	17.165.823	0			Regulatory liability established to record the deferral of protected property related EDIT
		, ,	,,.				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	2,624,129	2,624,129	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	5,950,126	5,950,126	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 7	705.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	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	OS.EST THE TRACECTOR OF	3,5.0,100	5,5 15,555				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112	705.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
20/112	US.200 RE - Protected PPAE EDIT - ID	22,509,119	22,505,775		,	,	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	100,330,266	100,330,266	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	24,203,327	24,203,327	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	705.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	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	05.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	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	1,033,880	1,033,880	0			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 non-protected property related EDIT
287122	705.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0			recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
201122	00.230 RE-NORTH-REE EDIT-ID	0,720,220	0,120,220				Regulatory liability established to defer Washington's portion of non-protected property related
287124 7	705.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
28/124	US.296 KL - NON Protected PP&E_EDIT- WA	6,444,285	6,444,285	U	'	J	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 7	705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	(0	35% to 21%. Regulatory liability established to defer Utah'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
287126 7	705.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	(0	35% to 21%.
							As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon
							service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers
							who own electric cars on an annual basis by the Oregon Department of Environmental Quality
							(DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with
							the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017.
287184 7	705.605 RL OR Clean Fuels Program	743,995	743,995				Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
207104	00.000 KE ON Clean ruels Flogram	743,593	743,553		,	,	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	(57,682,274)	(57,682,274)	0	1)	provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 1	00.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	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 7	705.280 RL Non-Property EDIT - CA	272,759	272,759	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 Idaho resulting from the change
287192	705.281 RL Non-Property EDIT - ID	363,042	363,042	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	()	change in the income tax rate.
							A regulatory liability established with respect to the excess deferred income taxes associated with
00745							the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
207106	706 296 PI Non Proporty EDIT M/V	2 020 674	2 020 674	^		2	
287196	705.285 RL Non-Property EDIT - WY	2,939,674	2,939,674	0	(
	05.285 RL Non-Property EDIT - WY 20.279 RL FAS 158 Post-Retirement	2,939,674 4,512,773	2,939,674 4,512,773	0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287198				0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism.
287198	i20.279 RL FAS 158 Post-Retirement	4,512,773	4,512,773	0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation
287198 3 287200 7	120.279 RL FAS 158 Post-Retirement 05.267 RL WA Decoupling Mechanism	4,512,773	4,512,773	0 0		0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 junits at the Jim Bridger Plant and Colstrio Unit 4.
287198 3 287200 7	i20.279 RL FAS 158 Post-Retirement	4,512,773 4,427,455	4,512,773 4,427,455	0 0 0		0	A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses. A 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 units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
287198 3 287200 7 287206	120,279 RL FAS 158 Post-Retirement 05,267 RL WA Decoupling Mechanism 415,710 RL - WA Accelerated Depreciation	4,512,773 4,427,455 9,747,596	4,512,773 4,427,455 9,747,596	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA oblections from California offset by ESA program expenditures incurred) in a regulatory
287198 3 287200 7 287206	120.279 RL FAS 158 Post-Retirement 05.267 RL WA Decoupling Mechanism	4,512,773 4,427,455	4,512,773 4,427,455	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses. A 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 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 liability establishing account for California.
287198 3 287200 7 287206	120,279 RL FAS 158 Post-Retirement 05,267 RL WA Decoupling Mechanism 415,710 RL - WA Accelerated Depreciation	4,512,773 4,427,455 9,747,596	4,512,773 4,427,455 9,747,596	0 0 0	(A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 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
287198 3 287200 7 287206 -	20.279 RL FAS 158 Post-Retirement 05.267 RL WA Decoupling Mechanism 115.710 RL - WA Accelerated Depreciation 105.266 RL - Energy Savings Assistance (ESA) - CA	4,512,773 4,427,455 9,747,596	4,512,773 4,427,455 9,747,596 156,804	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 liability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacificOrp is required to
287198 3 287200 1 287206 -	120,279 RL FAS 158 Post-Retirement 05,267 RL WA Decoupling Mechanism 415,710 RL - WA Accelerated Depreciation	4,512,773 4,427,455 9,747,596	4,512,773 4,427,455 9,747,596	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 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
287198 3 287200 7 287206	120,279	4,512,773 4,427,455 9,747,596 156,804	4,512,773 4,427,455 9,747,596 156,804 1,364,948	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 units at the Jim Bridger Plant and Colstip 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 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 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
287198 3 287200 7 287206	20.279 RL FAS 158 Post-Retirement 05.267 RL WA Decoupling Mechanism 115.710 RL - WA Accelerated Depreciation 105.266 RL - Energy Savings Assistance (ESA) - CA	4,512,773 4,427,455 9,747,596	4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses. A 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 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 liability balancing account for California. 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 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
287198 3 287200 7 287206	120,279	4,512,773 4,427,455 9,747,596 156,804	4,512,773 4,427,455 9,747,596 156,804 1,364,948	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 units at the Jim Bridger Plant and Colstip 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 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 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
287198 3 287200 7 287206	120,279	4,512,773 4,427,455 9,747,596 156,804	4,512,773 4,427,455 9,747,596 156,804 1,364,948	0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 liability balancing account for California. 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 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 contra account is that substantially all Trojan - related costs were disallowed in Washington's
287198 3 287200 7 287206 2 287209 7 287212 7 287213 4	120.279 RL FAS 158 Post-Retirement	4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	4,512,773 4,427,455 9,747,596 156,804 1,364,948	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses. A 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 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 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. 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 politory liability for Washington's share of the ARO regulatory difference on Triopal unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington's and other properties of the refore, the Washington portion of any decommissioning costs associated with Trojan should be
287198 3 287200 1 287206 2 287209 7 287212 1 287213 4	120,279	4,512,773 4,427,455 9,747,596 156,804	4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses. A 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 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 liability established per Order No. 15-090 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. 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 plant and decommissioning costs. The reason for this contra account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287198 3 287200 7 287206 - 287209 7 287212 7 287213 4 287225 6 287227 7	120,279 RL FAS 158 Post-Retirement	4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A 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 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 liability balancing account for California. 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 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 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

20704	0.440.707	0.440.707	^		OD and the state of the state o
287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	U	(Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233 705.515 RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	(pursuant to an energy cost adjustment mechanism.
					This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
007007	26,525	26.525	0		intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237 705.755 RL-Noncurrent Reclass-Other	20,525	20,525	U		linstead 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	823,309	823,309	0	(greenhouse gas pollution emission allowances .
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
					Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	(in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	(0 Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage or recovered in excess of insurance claims incurred.
Lored Tee Tee Tee Tropory medianic receive Wi	210,000	210,000			Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 100.100 RL ITC	342,815	342,815	0	(
000000	308,848	308,848	•		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	U		depreciation.
					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	159,534	159,534	0		the Company.
2012F1	100,004	100,004	•		Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	15.151	15.151	0	(0 Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0		Regulatory Liability established to track the difference between REC revenue included in rates and
ESTERN TOOLEST NE SUICONNESS ON		5,000			Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0		0
ESTECT CTC.TTT Tog Enterry Curio. Detailed February	120,000	120,000			Regulatory liability established to record the Oregon Energy Conservation Charge and related
					expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0	(0 efficiency programs.
					Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	(which are then amortized into book income per approved rate order or tariff.
297212 105 402 APO Pag Lightilities	450.047	450.047	^		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	152,347	152,347	0		0 retirement obligations. Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	292.186	292,186	0		Washington on certain non-property related temporary book-tax differences.
					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0	(0 0
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	(representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
201111 000.100 Trojan Secontina Soning Cost Regulatory Toset	1,00 1,100	1,001,100			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	382,875	382,875	0		0 to qualifying low income recipients through bill credits.
25 THO STATE OF NAME CHARGE CHARGE		332,510			Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	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 energy
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	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
287476 705.273 RL - Blue Sky Program UT	2,130,025	2,130,025	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
287477 705.274 RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	0	(0 certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	(0 due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA State Carryforwards	(1,033)	(1,033)	U		depreciation due to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limit	154,143	154,143	0	(Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	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	(13,709,364)	(13,709,364)	0	(0 carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	1,233,359 975,823	1,233,359 975,823	0		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tay credit correlegated.
287497 DTA BETC Purchased Greats 287497 DTA BETC Purchased Gain	217,417	217,417	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	15,765,223	15,765,223	0		0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	261,772	261,772	0	(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 297344 910 520 Injurios & Damagos Asserbal Cach Basis	2,941,690	2,941,690	^	,	Accrued liability established as a reserve for anticipated injury and damage expense.
287341 910.530 Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0		o Accorded liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	60,936,151	60,936,151	0		Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	55,555,101	50,555,101			
	,	,,			Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	(Assured liability for collected absolut
					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)I UI

					Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	(0 announced closure of Cholla Unit 4 in 2020.
					Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	0	(0 842.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220,101 Bad Debt	(40.763)	(40.763)	0		and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287211 425,226 Deferred Revenue - Other	218.670	218.670	0		by the Internal Revenue Service. O Advanced payments recognized for tax and not for book.
287214 910,245 Contra Receivable Joint Owners	266.405	266,405	0		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	1,637,226	1.637.226	0		O Accrued final reclamation expenditures for the Trapper mine.
267210 005.715 Trapper Nime Contract Obligation	1,037,220	1,037,220	U		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	80,270	80.270	0		tax purposes.
		,			Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	0	(0 work sites.
					Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	604,603	604,603	0	(0 other work sites.
287270 Valuation Allowance for DTA	(513,052)	(513,052)	0	(Valuation allowance against items that may not be realized before they expire.
200000 400 400 400 400 400					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	271,410	271,410	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	17,279	17,279	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 emission reduction credit.
287321 100.100 ITC	1,287,756	1,287,756	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	137,353	137,353	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 Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	(olincome 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	2,279,972	2,279,972	0		net act in some control of the contr
287354 505.150 Miscellaneous Current & Accrued Liability	744,516	744 516	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	745,550	745,550	0		O Accrued liability for prepaid rents on company owned utility poles.
201310 423.213 Unearlied Joint Use Fole Contract Revenue	745,550	745,550	U		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.680.844	5.680.844	0	,	0 enhancement.
201391 423.320 N Umpqua Settlement Agreement	5,000,044	5,000,044	U		Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0		0 settlement obligations.
20.002 120.120 Doubling Committee Systems 1				,	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances - PSU Cal	30,548	30,548	0	(0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	747,577	747,577	0	(Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	745,852	745,852	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.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	(
					Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	(0 Credit Corp for the Cholla generation plant.
287807 Non-curr def fed tax cor ben of int 287817 Non-curr def fed unc tax nos ben of int	212,438 30,138	212,438 30.138	0		0 Non-current federal benefit of interest on corrections. 0 Non-current federal benefit of interest on uncertain positions.
287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def sta tax cor ben of int	30,138 45.926	30,138 45.926	0		UNon-current federal benefit of interest on uncertain positions. Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	6.518	45,926 6.518	0		Non-current state benefit of interest on uncertain positions.
Rounding	(5)	(5)	0		0
Subtotal - p234	783,561,636	758,554,829	527,179	(24,479,628
Less FASB 109 Above if not separately removed	(50,281,390)	(50,281,390)	0	(0
Less FASB 106 Above if not separately removed	2,615,031	0	0	(2,615,031
Total	831,227,995	808,836,219	527,179	(21,864,597

Instructions for Account 190:

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

the formula, the associated ADIT amount shall be excluded.

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

Gas, Prod, Total Dist Or Other Plant Labor Transmission Related Related Related Related Justification Account 281 Electric: 287960 (174,829,838) Accelerated Pollution Control Facilities Depreciation O Depreciation on pollution control facilities. Rounding
Subtotal - p275
Less FASB 109 Above if not separately removed
Less FASB 106 Above if not separately removed
Total (174,829,838) (174,829,838) (174,829,838) (174,829,838)

- | Instructions for Account 281:
 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

Scriedule A	ADI1-202	A	В	С	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	82							
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."
		<u> </u>			U	U		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0		Dicensing of specific hydro generation facilities.
287610 287605		ARO Removal Costs Avoided Costs	(26,616,545) 180,276,646	(26,616,545) 180,276,646	0	0		Regulatory liability related to removal costs.
20/005	103.142	Avoided Costs	100,270,040	100,270,040	U	U		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			(1,149,249)	0	0	(1,149,249)		related to hydro-relicensing costs transferred to plant-in-service.
287605 287605	105.120	Book Depreciation Book Fixed Asset Gain/Loss	2,583,224,642 15,120,345	2,583,224,642 15,120,345	0	0		Book-tax difference for book depreciation.
207000	100.470	BOOK FIXED ASSET GAILIFEGSS	10,120,040	10,120,040	•		,	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	4,409,120	4,409,120	0	0	(produced by generating plants during the construction period and sold or used by the utility.
287605 287605	105.137	Capitalized Depreciation Capitalized labor and benefit costs	(19,999,540) 24,965,459	(19,999,540) 24,965,459	0	0		Book-tax basis difference for the capitalization of vehicle depreciation. Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
207000	100.100	Capitalized labor and benefit costs	24,000,400	24,300,403	•		,	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		o '
287605 287605		Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	755,854,774 33,254,166	(755,854,774)	0	(33.254.166	PowerTax Report #257: Transmission Book Allocation Group.) PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	115,595,974	0	0		PowerTax Report #257: General Book Allocation Group.
207200	105.000	Challe Ct.II. (Americation of Ct.II. Cain)	(1,249,802)			(4.040.000)		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)		O Credit Corp for the Cholla generation plant. Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727		Credit Corp for the Cholla generation plant.
206022	415 722	Centre DD9 F Chelle III Cleaure	6,215,869	6,215,869	0	0		Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922	410.732	Contra PP&E Cholla U4 Closure	0,215,009	0,215,009	U	U		0 recoverable jurisdictions. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0		D tax purposes.
			V	(***				Eagle Mountain contract liabilities not currently deductible for income tax purposes.
			(000 477)	(000 477)				
287605 287605	105.151	Contract Liability Basis Adj - Eagle Mountain Contribution in Aid of Construction	(280,477) 273,504,977	(280,477) 273.504.977	0	0		D Book-tax basis difference related to contributions in aid of construction.
207000	100.100	Contribution in Aid of Constitution	210,004,311	210,004,011	•	0	,	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	405 475	Cost of Removal	(208.192.051)	(208.192.051)		•		book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	U	U		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	2,013,897	2,013,897	0	0	(Precovered a recense 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	(171,917,417)	(171,917,417)	0	0	(interest on debt.
287607	105 117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4.835.423)	(4.835.423)	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.
20,00,	100.111	Enote of retainmening 1 Med 7 cools 1 ed only 1 Mil	(1,000,120)	(1,000,120)	•			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 income as compared to book income.
287605	105,115	Effects of Ratemaking - Fixed Assets Flowthrough	(61.884.737)	(61,884,737)	0	0		0
		y · · · · · · · · · · · · · · · · · · ·	(=1,==1,101)	(2.,22.,101)				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	(97,657,175)	(97,657,175)	0	0		purposes, and the internal Revenue Code requires a different formula related to the capitalization of interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 105.125	Hydro Relicensing Obligation Tax Depreciation	(3,699,347)	(3,699,347)	0	0		O North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
207605	10E 100	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Woodifications	19,912,567	0	0	19,912,567		D 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		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	(253,053,650)	(253,053,650)	0	0	(Regulatory liability related to removal costs.
206605	105 126	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	100.130	11 GE 1 III TO Dalanoco	(303,923)	(303,923)	U	U		Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
00700	000.04	205.0.4742.4.5						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	(132.528)	(132.528)	0			the lease payment less accrued lease interest.
280914 415.525 RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	U	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
					_	creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(25,900)	(25,900)	0	0	0	
007005 405 450 Declared \$4004 8 4000 Feeberry News Perform Add Connect Florid Access	400 400		•		400 400	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	U	U	U	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4.045.687	0	4.045.687	0	0	income tax normalization rules.
201000 100.100 Recises to \$100 FATEGO Excitange Normalization Aug - Transmission	4,040,007		4,040,007			Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166.925	166.925	0	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	174,829,838	174,829,838	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	22,255,287	22,255,287	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
					_	and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
						decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0			decommissioning accrual that was directed to be a regulatory asset per the Utah general rate
201222 413.934 RE - Contra-Carbon Decommissioning - 01	(2,157,491)	(2,157,491)	U	U	U	order/stipulation (Docket 11-035-200). This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
						Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	general rate order/stipulation (Docket 20000-405-ER11).
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4.835.423	4.835.423	0			Regulatory liability established to account for the deferral of protected property-related EDIT for
207 109 100.122 RE - Effects of Ratemaking - Fixed Assets - Pivil Fed Offly	4,030,423	4,030,423	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 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
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(176.926.379)	(176.926.379)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313 105.450 RL - Non-ARO Liability	253,053,650	253,053,650	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)	(2,990,142)	(2,990,142)	0	0	0	842. Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605 105.135 Safe Harbor Lease Rate Differential	(2.623.171)	(2,623,171)	0	0	0	+ State).
207003 103.133 Sale Halbot Lease Nate Differential	(2,023,171)	(2,023,171)	U	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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157.315.608)	(157.315.608)	0	0	0	capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
201000 100.120 0cc. 401a Aujustinent = Nepaii Deutucion	(107,010,000)	(107,010,000)	U	U		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	(8,607)	(8,607)	0	0	0	between book basis and tax basis for the solar arrays.
287771 110.205 Tax Depletion-SRC	147 478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0		Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	2	2	0	0	0	
Subtotal - p275	(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
Less FASB 109 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
Less FASB 106 Above if not separately removed	(2,717,738,923)	(1.835.331.407)	(751.809.087)	18.068.243	(148.666.672)	
Total	(2,111,130,923)	(1,000,001,407)	(131,609,087)	10,000,243	(140,000,072)	<u>/ </u>

Instructions for Account 282:

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

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

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

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

PacifiCorp

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

287844 415.414 Contra RA - Deer Creek Abandonment - UT

287845 415.415 Contra RA - Deer Creek Abandonment - WA

С G Gas, Prod, Total Dist Or Other Plant Labor Related Related Related Related Justification Account 283 FERC 283 - Regulatory Assets
 287849
 415.424
 Contra RA - Deer Creek Abandonment

 287841
 415.411
 Contra RA - Deer Creek Abandonment - CA
 25,123,884 25,123,884 Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment. 602,713 602,713 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. 287842 415.412 Contra RA - Deer Creek Abandonment - ID 516,176 516,176 O Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment. 287843 415.413 Contra RA - Deer Creek Abandonment - OR 2,164,978 2,164,978 0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.

0 Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment. 0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

967,340

2.703.364

967.340

2.703.364

Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. 287851 415.47 Contra RA - UMWA Pension - CA 415.427 Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset stablished to account for the estimate of unrecoverable amounts in the Contra regulatory asset testablished to account for the estimate of unrecoverable amounts in the Contra regulatory asset (415.725) 287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA (2,376) (2,376) 0 0 Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciat	287846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	(0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
1985 1985						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
Control State MARKANIST Control MARKAN	207050 415.425 Contro PA LIMINA Donoiso	1 169 402	1 169 402	0		pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
2019 2017	201000 410.420 Conica NA - OWWA Pension	1,100,493	1,100,493	0		Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
1985 1985	287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	(
Page						
1909 1919 Comm to Contact Change Market Change Marke	287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	() disposition.
## Paper 1954 Pap	296024 416 721 Contro DA Chollo II 4 Clocuro WA/EEDC	510.042	510.042	0		
19.00 19.0	200921 413.731 Contra IVA - Citolia 04 Ciosule WAIT ENC	310,042	310,042	0		
1996 1996	287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	(
1985 1985 1986	287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0		
1995 18 18 18 18 18 18 18 1						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
1.500 1.50						
1971 19.71	287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(0
1972 1972						Regulatory asset to record the pass-through benefit to Washington customers from the BPA.
1,500 1,50	287914 715 721 RA - RPA Balancing Account - WA	(48 507)	(48 507)	0		
Page	Edition From El From E	(10,007)	(10,001)			
## 1899 48.590 48	287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(
Page 19	287935 415.936 RA - Carbon Plant Decomm/Inventory	(847.911)	(847.911)	0		
1985 19.50						Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
1.590 1.59	286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	(
15.50 15.5	286900 415,937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0		
15.006						Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
2009-1001-1001-1001-1001-1001-1001-1001-		1 7 7 7	, , , , , ,	U		Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
15.925 R Centro Unrecovered Point - WY	287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	(depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
	287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	(0 depreciation due to the implementation of new rates on January 1, 2014.
145.70 A. Deferred Ecose NPC - Ch Noncurrent (1,70,705) Ch Ch Ch Ch Ch Ch Ch C	286920 415.725 RA - Cholla U4 Closure	(6.776.576)	(6.776.576)	0		
14.5870 RA-Deferred Excess NPC-OR-Noncurrent						Regulatory asset established to account for the deferral of costs related to the Oregon Community
287986 415.829 R. Deferred Excess NPC - OP. Noncurrent (19.196.691) (19.196.691) (19.196.691) (19.2951) (1				0		0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
277862 415.892 RA. Deferred Excess NPC - OR - Noncurrent 13.037.905 13.097.905 0 0	287506 415 892 PA - Deferred Excess NPC - ID - Noncurrent	(6.156.601)	(6.156.601)	0		
Regulatory asset leaklined for noncurrent portion of recoverable net power costs in Ush pursuant to an energy cost adjustment clause. 13,037.965 13,037.965 146.873 145.878 RA. Deferred Excess NPC WY 09 & After. Noncurrent 4,616.333 4,616.333 0 0 0 0 0 0 0 0 0						Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287586 415.875 RA. Deferred Excess NPC - UT - Noncurrent (13.037.905) (13.097.905) 0 0 0 0 0 0 0 0 0	287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0		0 pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
27595	207900 445 075 DA Deferred Evene NDC LIT Nanourent	(12.027.005)	(12.027.005)	0		
27783		1 1111 1111	, .,,	U		
28788 415.80 A. Deferred Independent Evaluator Fee - UT	287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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
287647 415.701 RA - Deferred Intervenor Funding Grants - CA (10.756)	287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	(0 request for proposal for new generation.
287647 425.10 RA - Deferred Intervenor Funding Grants - ID (16,440) (16,440) 0 0 0 0 0 0 0 0 0	287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0		
287640 415.880 RA - Deferred Intervenor Funding Grants - OR (368.012) (368.012) 0 0 0 0 0 0 0 0 0				0		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
28768 415.85 R. Deferred Overburden Costs - ID (92.979) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	V	1	, , ,	U		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287861 415.857 RA - Deferred Overburden Costs - ID (92.979) (92.979	287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	(0 from customers through Oregon rates.
287686 415.858 RA - Deferred Overburden Costs - WY	287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(0 regulatory order.
Regulatory asset established to record costs incurred for demand side management which are a management which are a management - Noncurrent 3,042,963 3,042,963 0 0 0 0 0 0 0 0 0	287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0		
287614 430.100 RA - Demand Side Management - Noncurrent 3,042,963 3,042,963 0 0 0 0 0 0 0 0 0			, , , , , , , , , , , ,			Regulatory asset established to record costs incurred for demand side management which are
Regulatory asset established for record tal-hair same of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. RA - Depreciation Increase - Utah RA - Depreciation Increase - Utah Regulatory asset established to record tal-his share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation o						amonized according to guidelines established by each state regulatory jurisdiction.
287981 415.920 RA - Depreciation Increase - Idaho 18.902 18.902 0 0 0 to the implementation of new rates on January 1, 2014.	287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963		0	(Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah (382.037) (382.037) (382.037) 0 0 0 to the implementation of new rates on January 1, 2014.	287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	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 due to the implementation of new rates on January 1, 2014. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs - WA Say 15,301 RA - Environmental Costs - WA Say 2017 RA - FAS 158 Pension Liability (103,373,649) Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Reclass of miscellaneous regulatory asset established to record word in the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. Regulatory asset established to record word with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. Regulatory asset established to record costs incurred for environmental remediation costs for which the Regulatory passet established for the portion of environmental remediation costs for which the Regulatory states in the County of Environmental remediation costs for which the Regulatory passet established to track the recoverable expenses associated with post-retirement removes the County of the	287982 415.921 RA - Depreciation Increase - Utah	(362,037)	(362,037)	0		0 to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 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 of with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. Regulatory asset established for the portion of environmental remediation costs for which the state of washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with post-retirement of Regulatory asset established to track the recoverable expenses associated with post-retirement.						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287576 430.110 RA - DSM Balance Reclass (5,053,830) (5,053,830) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	201300 +13.922 RA - Depledation increase - vyyoming	(1,250,277)	(1,250,277)	0		
## A Energy West Mining (67,001,831) (67,001,831) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	(0
28784 415.40 RA - Energy West Mining (67,001,831) (67,001,831) 0 0 0 with the applicable state commissions. Regulatory asset established to recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulat						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
287634 415.300 RA - Environmental Costs (21,521,009) (21,521,009) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0	(0 with the applicable state commissions.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.	287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0		0 amortized over a ten-year period for state regulatory purposes.
Regulatory asset established to track the recoverable expenses associated with pension liability. 287738 320.270 RA - FAS 158 Pension Liability (103.373.649) (103.373.649) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0		Regulatory liability established for the portion of environmental remediation costs for which the
Regulatory asset established to track the recoverable expenses associated with post-retirement				U		Regulatory asset established to track the recoverable expenses associated with pension liability.
	287738 320.270 RA - FAS 158 Pension Liability			0	(Regulatory asset established to track the recoverable expenses associated with post-retirement
	287739 320.280 RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	(

					Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	C	Memorandum Account pursuant to Docket 19-05-042.
287597 415.703 RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	C	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages 0 sustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0		Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	C	The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903 415.879 RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	C	Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	C	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	C	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	C	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
287942 430.112 RA - Other - Balance Reclass	(428,560)	(428,560)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	, ,	, , ,	0		Regulatory asset established to recover Washington's portion of a \$22m pension settlement that
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(348,899) (110,411)	(348,899)	0	0	0 occurred in 2018. (110,411) Regulatory asset established as an offset to the increase in post-employment obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201010 140.100 104-1 Ost Worger 2033-1 Nedecquired Debt	(370,377)	(310,311)			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	(6,867)	(6,867)	0	C	0 repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0		Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
			U		Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(85,393) (13,643)	(85,393) (13.643)	0	0	O portion of redemption cost. Reg Asset established to record Washington's portion of stock redemption costs.
201001 410.011 IVA-110.0100 Otook Nodempton 2003-VVA	(10,040)	(10,040)			Regulatory asset established to capture the noncurrent portion of the difference between renewal
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
					Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(42,427)	(42,427) (1,385,219)	0	0	0 included in rates that differ from actual renewable energy credits. 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,385,219) (3,634,221)	(3,634,221)	0	Č	0 Regulatory asset established for the UT Solar incentive program costs.
					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	(8,444)	(8,444)	0	C	0 for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	С	0 recover \$545,000 of costs recorded related to a storm in California.
286911 415.430 RA - Transportation Electrification Pilot - CA	97,350	97,350	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
·			_		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	(33,687)	(33,687)	0	C	transportation electrification pilot programs. Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	C	0 2018.
287899 415.878 RA - UT Liquidation Damages	(120,474)	(120,474)	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	(424,094)	(424,094)	0	C	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.
AND ALEXANDER OF THE PRINCIPLE OF THE PR					
287939 415.115 RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	C	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639 415.510 RA - WA Colstrip #3	(13,908)	(13,908)	0	C	0 generating plant.
287857 415.545 RA - WA Merwin Project	844	844	0	C	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0		Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201 and 2018.
200907 415.552 RA - WT 2017 PTOLOCOI - WSP Delettal			U		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir
287848 320.281 RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	С	0 medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	C	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovere 0 on Utah's allocable share of the post-retirement medical settlement loss.
	(2,617,810)	(2,617,810)	0		Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(2,017,810)	(2,017,810)	0		0 recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statemen
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0		No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
			0		Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozer
287886 415.837 RA - Frozen MTM FERC 283 - Other	(14,792,317)	(14,792,317)	0	C	derivative.
1 2110 200 01100					Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936 205.025 Fuel Cost Adjustment	(35,837)	(35,837)	0	C	O Coal and a credit to coal inventory.
					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	(700,041)	(700,041)	0	C	0 amortized over the remaining life of the plant.
286909 720.815 FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	C	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
286918 210.175 Prepaid - FSA O&M - East	(62,069)	(62,069)	0	C	0 the east side repowered wind facilities. Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(126,970)	(126,970)	0	C	0 months or less.
287907 210.185 Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	C	0 Regulatory asset established for prepaid aircraft maintenance costs. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	C	0 months or less.
287662 210.100 Prepaid Taxes - OR PUC	(248,396)	(248,396)	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 0 12 months or less.
LOTOCE 210.100 1 Topala Taxos - ON TOO	(240,390)	(240,090)	U		V 12 months of less.

								T
287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)		Book-tax difference associated with the timing of deductibility of property taxes.
								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
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	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	(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,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	(escalated, over a period of 9 years for habitat enhancement.
		•						Asset accrued for a deferred expense related to costs incurred for the termination of a power
								purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653	425.250	TGS Buyout	(318)	(318)	0	0	(the original contract.
		·						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	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
								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	(499,060)	0	0	0	(499,060)	earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2.729.473)	(2.729.473)	0	0		Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287492		OR BETC - Purchased Credits - Non-Cash	(45.658)	(45.658)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p27	77		(297,173,549)	(289.057.527)	0	(6,932,740)	(1.183.282)	
		f not separately removed	(8,444)	(8,444)	0	0	0	
		f not separately removed	0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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 8 D are included in Column E

4. ADIT items related to Iabor and not in Columns C 8 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	(193,956,874)	(20,973,074)							
		,							
Total	(193,956,874)	(20,973,074)							
	Appendix A, Line 33B	Appendix A, Line 135b							

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

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

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

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

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

							TABI	LE 3: Annual Traci	king of (Excess) or	Deficient ADIT						
					FERC '	Transmission Allo		rred Income Tax							Formula Rate Inputs	
	_		Remaining Transmission				EDIT (RSGM)				Remaining Non-Protected EDIT				Unamortized (Excess) / Deficient ADIT	
		Remaining Regulatory		74.995)	Remaining Regulatory	Gen (5.796		Remaining Regulatory	Intan (1.395		Remaining Regulatory	(57.21		Annual Amortization	(Excess) / L	Average
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1 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 IB - ADIT	(408.886.821)	ATT IB - ADII
	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
3. 1	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)
	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)
	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)
	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306, 127, 596)	(316,263,109)
<u>7.</u> 1	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)		0	0	(7,238,861)	(298,888,735)	(302,508,166)
8. 1	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)		0	0	(7,238,861)	(291,649,874)	(295,269,305)
	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8 17.8	(78,381)	(661,649)		0	0	(7,238,861)	(284,411,013)	(288,030,444)
	12/31/2027	50.4 50.4	(6,834,821)	(274,165,487)	17.8 17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268) (504,887)		0	0	(7,238,861) (7,238,861)	(277,172,152)	(280,791,583)
	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)		0	0	(7,238,861)	(262,694,430)	(266,313,861)
	12/31/2029	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)		0	0	(7,238,861)	(255,455,569)	(259.075.000)
	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)		0	0	(7,238,861)	(248,216,708)	(251,836,139)
	12/31/2032	50.4	(6,834,821)	(239.991.382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)		0	0	(7,238,861)	(240,977,847)	(244.597.278)
	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)		0	0	(7,238,861)	(233,738,986)	(237,358,417)
	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)		0	0	(7,238,861)	(226,500,125)	(230,119,556)
18. 1	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	(143,784)	0	17.8	(34,601)	0		0	0	(7,013,206)	(219,486,919)	(222,993,522)
	12/31/2036	50.4	(6,834,821)	(212,652,098)		0	0		0	0		0	0	(6,834,821)	(212,652,098)	(216,069,509)
	12/31/2037	50.4	(6,834,821)	(205,817,277)		0	0		0	0		0	0	(6,834,821)	(205,817,277)	(209,234,688)
	12/31/2038	50.4	(6,834,821)	(198,982,456)		0	0		0	0		0	0	(6,834,821)	(198,982,456)	(202,399,867)
	12/31/2039	50.4	(6,834,821)	(192,147,635)		0	0		0	0		0	0	(6,834,821)	(192,147,635)	(195,565,046)
	12/31/2040	50.4 50.4	(6,834,821)	(185,312,814)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(185,312,814)	(188,730,225)
	12/31/2041	50.4	(6,834,821)	(171,643,172)		0	0		0	0		0	0	(6,834,821)	(171,643,172)	(175,060,583)
	12/31/2043	50.4	(6,834,821)	(164,808,351)		0	0		0	0		0	0	(6,834,821)	(164,808,351)	(168,225,762)
	12/31/2044	50.4	(6.834.821)	(157,973,530)		0	0		0	0		0	0	(6.834.821)	(157,973,530)	(161,390,941)
	12/31/2045	50.4	(6,834,821)	(151,138,709)		0	0		0	0		0	0	(6,834,821)	(151,138,709)	(154,556,120)
	12/31/2046	50.4	(6,834,821)	(144,303,888)		0	0		0	0		0	0	(6,834,821)	(144,303,888)	(147,721,299)
	12/31/2047	50.4	(6,834,821)	(137,469,067)		0	0		0	0		0	0	(6,834,821)	(137,469,067)	(140,886,478)
	12/31/2048	50.4	(6,834,821)	(130,634,246)		0	0		0	0		0	0	(6,834,821)	(130,634,246)	(134,051,657)
	12/31/2049	50.4	(6,834,821)	(123,799,425)		0	0		0	0		0	0	(6,834,821)	(123,799,425)	(127,216,836)
	12/31/2050	50.4	(6,834,821)	(116,964,604)		0	0		0	0		0	0	(6,834,821)	(116,964,604)	(120,382,015)
	12/31/2051	50.4	(6,834,821)	(110,129,783)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(110,129,783)	(113,547,194)
	12/31/2052	50.4 50.4	(6,834,821)	(103,294,962)		0	0		0	0		0	0	(6,834,821)	(103,294,962) (96,460,141)	(99,877,552)
	12/31/2054	50.4	(6,834,821)	(89,625,320)		0	0		0	0		0	0	(6,834,821)	(89,625,320)	(93,042,731)
	12/31/2055	50.4	(6,834,821)	(82,790,499)		0	0		0	0		0	0	(6,834,821)	(82,790,499)	(86,207,910)
	12/31/2056	50.4	(6.834.821)	(75,955,678)		0	0		0	0		0	0	(6.834.821)	(75,955,678)	(79.373.089)
	12/31/2057	50.4	(6,834,821)	(69,120,857)		0	0		0	0		0	0	(6,834,821)	(69,120,857)	(72,538,268)
41. 1	12/31/2058	50.4	(6,834,821)	(62,286,036)		0	0		0	0		0	0	(6,834,821)	(62,286,036)	(65,703,447)
	12/31/2059	50.4	(6,834,821)	(55,451,215)		0	0		0	0		0	0	(6,834,821)	(55,451,215)	(58,868,626)
	12/31/2060	50.4	(6,834,821)	(48,616,394)		0	0		0	0		0	0	(6,834,821)	(48,616,394)	(52,033,805)
	12/31/2061	50.4	(6,834,821)	(41,781,573)		0	0		0	0		0	0	(6,834,821)	(41,781,573)	(45,198,984)
	12/31/2062	50.4	(6,834,821)	(34,946,752)		0	0		0	0		0	0	(6,834,821)	(34,946,752)	(38,364,163)
46. 1	12/31/2063	50.4	(6,834,821)	(28,111,931)		0	0		0	0		0	0	(6,834,821)	(28,111,931)	(31,529,342)
	12/31/2064	50.4	(6,834,821)	(21,277,110)		0	0		0	0		0	0	(6,834,821)	(21,277,110)	(24,694,521)
	12/31/2065	50.4 50.4	(6,834,821)	(14,442,289)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(14,442,289)	(17,859,700)
	12/31/2066	50.4	(6,834,821)	(772,647)		0	0		0	0		0	0	(6,834,821)	(7,607,468)	(11,024,879) (4,190,058)
	12/31/2068	50.4	(772,647)	(112,041)		0	0		0	0		0	0	(772,647)	(112,041)	(386,324)
<u> </u>	12/01/2000	50.4	(112,041)			- 0	0		0	0		0	J	(112,041)		(555,524)

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

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
	Plant Palatad		Net Plant Allocator	
	Plant Related	148,291,559	Allocator	
	Real Property	497,828		
	Possessory taxes	497,020		
1	Total Plant Related	148,789,387	27.2273%	40,511,363
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4145%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	76,984		
3	Total Other Included	76,984	27.2273%	20,961
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371	=	40,532,324
	Currently Excluded			
	Local Franchise	33,375,023		
	Montana Energy License	228,670		
	Montana Wholesale Energy	162,925		
	Idaho Generation Tax (KWh)	58,058		
	Oregon Department of Energy	1,611,450		
	Wyoming Wind Generation Tax	2,050,814		
	Washington Public Utility Tax	12,517,338		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5	Subtotal Excluded Taxes	50,270,655		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
	Total Other Taxes			
7	114.14c	199,137,026		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Natas	Deference	Volue
Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		actan peren	712,656
5	Miscellaneous General Revenues		detail below	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,630,356
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	Note 5		U
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue	14010 2	Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
	Account 400 dubtotul		(Guill Ellioo 7 11)	00,041,014
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	89,383,184
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			131,256
	One Utah Center and North Temple office subleases			672,664
	Parking Rent: Lloyd Center, Portland, Oregon			1,117,440
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			(1,500)
	Total Miscellaneous General Revenue			1,919,860
	Wages & Salary Allocator			8.41%
	Total Allocated Miscellaneous General Revenue			161,547
	Distribution Underbuild			
	Third party attachments			0
	Common pole location fixed annual revenue credit		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.

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
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue i shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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

Appendix A input: Line 127 + Line 137 from below

318,327,206

В	100 Basis Point increase in ROE				1.00%
turn C	alculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.299
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.029
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.069
21	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75
22	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.809
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.449
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.589
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.039
	Investment Return = Rate Base * Rate of Return te Income Taxes			(Line 52 * Line 126)	282,949,848
127 128 129 130 131 132 133		or state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		(Line 52 * Line 126) Per state tax code Attachment 5	21.00° 4.54° 0.00° 24.59° 32.60° 132.60° (745,681
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.004 4.54 0.00 24.59 32.60 132.60
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = Up CIT = (T/1-T) * Investment Return * (1-{WCLTD/R})) =		Per state tax code Attachment 5	21.00% 4.54% 0.00% 24.59% 32.60%

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	All Books and Al					
nmen	A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ins	F	V	D.:	Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	December	206.58b		2018	6,353,044,980	-
	January	Monthly Balances		2019	6,382,517,910	
3	February	Monthly Balances		2019	6,395,075,643	
	March	Monthly Balances		2019	6,422,160,076	
	April	Monthly Balances		2019	6,424,859,087	
		Monthly Balances			6,438,770,948	
	May			2019		
	June	Monthly Balances		2019	6,446,904,302	
8	July	Monthly Balances		2019	6,457,267,789	
9	August	Monthly Balances		2019	6,459,718,800	
10	September	Monthly Balances		2019	6,464,387,691	
	October	Monthly Balances		2019	6,469,126,298	
	November	Monthly Balances		2019	6,480,051,693	
	December	207.58g		2019	6,478,620,080	
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-Up	6,436,346,561	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2018	7,017,942,816	
	January	Monthly Balances		2019	7,040,503,650	
	February	Monthly Balances		2019	7,040,503,650	
	March	Monthly Balances		2019	7,075,349,163	
	April	Monthly Balances		2019	7,093,346,892	
	May	Monthly Balances		2019	7,117,529,665	
21	June	Monthly Balances		2019	7,138,586,565	
	July	Monthly Balances		2019	7,162,720,373	
	August	Monthly Balances		2019	7,181,341,253	
	September	Monthly Balances		2019	7,101,341,233	
	October					
		Monthly Balances		2019	7,233,755,772	
	November	Monthly Balances		2019	7,257,042,176	
	December	206.75g		2019	7,295,300,652	<u> </u>
28	Distribution Plant In Service	(sum lines 15-27) /13		True-Up	7,144,303,698	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2018	970,432,021	
	December	204.5g		2019	1,015,882,796	
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-Up	993,157,408	Appendix A input
٠.	mangasio i alit ili obi vice	(00.71 111103 23 0 00) 12	(14010-14)	тис-ор	333, 137,400	, appointed a support
	Calculation of General Plant In Service	Source		Year	Balance	
	December	206.99b		2018	1,274,442,961	•
	December	207.99g		2019	1,287,632,918	<u> </u>
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-Up	1,281,037,939	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2018	12,454,178,186	
	January	Monthly Balances		2019	12,397,051,849	
	February	Monthly Balances		2019	12,397,545,132	
	March	Monthly Balances		2019	12,394,271,581	
	April	Monthly Balances		2019	12,401,790,999	
40	May	Monthly Balances		2019	12,436,193,972	
	June	Monthly Balances		2019	12,429,933,622	
	July	Monthly Balances		2019	12,433,762,247	
	August	Monthly Balances		2019	12,442,257,212	
	September	Monthly Balances		2019	12,408,860,367	
	October	Monthly Balances		2019	12,394,905,600	
	November	Monthly Balances		2019	12,409,756,392	
47	December	204.46g		2019	12,370,876,825	
48	Production Plant In Service	(sum lines 35-47) /13		True-Up	12,413,183,383	1
		,			, , ,	
	Electric Plant Sold	207.102g			0	
40		201.102g			U	•
49	Elouno i iuni colu					
49	Library Hall Gold					
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-Up	28,268,028,991	Appendix A input

Accumulated Depreciation Worksheet

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.25c		2018	1,768,531,625	-
52	January	Monthly Balances		2019	1,774,729,573	
53	February	Monthly Balances		2019	1,782,515,762	
54	March	Monthly Balances		2019	1,790,562,280	
	April	Monthly Balances		2019	1,798,970,618	
	May	Monthly Balances		2019	1,807,203,295	
	June	Monthly Balances		2019	1,813,309,737	
	July	Monthly Balances		2019	1,821,620,513	
	August	Monthly Balances		2019	1,829,599,489	
60	September	Monthly Balances		2019	1,837,582,020	
61	October	Monthly Balances		2019	1,846,106,986	
	November	Monthly Balances		2019	1,855,006,768	
	December	219.25c		2019	1,863,152,998	-
25 64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-Up	1,814,530,128	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65	December	Prior year 219.26c		2018	2,847,150,664	-

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					00.10		
	66 January		Monthly Balances		2019	2,852,878,569	
	67 February	ry	Monthly Balances		2019	2,857,929,658	
	68 March		Monthly Balances		2019	2,864,040,932	
	69 April		Monthly Balances		2019	2,867,950,469	
	70 May		Monthly Balances		2019	2,874,196,116	
1	71 June		Monthly Balances		2019	2,880,985,998	
1	72 July		Monthly Balances		2019	2,888,465,826	i
	73 August		Monthly Balances		2019	2,895,368,802	ı
	74 Septemb	ber	Monthly Balances		2019	2,902,472,457	ı
	75 October		Monthly Balances		2019	2,910,787,593	ı
	76 Novemb		Monthly Balances		2019	2,918,554,464	ı
	77 Decemb		219.26c		2019	2,925,945,710	ĺ
		ution Accumulated Depreciation	(sum lines 65-77) /13		True-Up	2,883,594,404	ĺ
	70 DISTIBU	ution Accumulated Depreciation	(Sulli lilles 03-11)113		Hue-op	2,003,034,404	
	Calculat	ation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79 Decemb		Prior year 200.21c		2018	614,571,347	
	79 Decemb 80 Decemb		200.21c		2018		
		ber ulated Intangible Depreciation	200.21c (sum lines 79 & 80) /2	(Note N)		652,942,422 633,756,885	ı
8	81 Accumu	ulated intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-Up	633,756,885	
							ı
		ation of General Accumulated Depreciation	Source		Year	Balance	
	82 Decemb		Prior year 219.28c		2018	482,727,327	Ì
	83 Decemb		219.28c		2019	493,756,071	ı
26	84 Accumu	ulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-Up	488,241,699	1
							l
		ation of Production Accumulated Depreciation	Source		Year	Balance	l
	85 Decemb		Prior year 219.20 through 219.24		2018	5,141,626,787	l
	86 January	/	Monthly Balances		2019	5,117,218,059	
	87 February	ry	Monthly Balances		2019	5,147,918,488	
	88 March	*	Monthly Balances		2019	5,176,143,454	
	89 April		Monthly Balances		2019	5,207,980,256	
	90 May		Monthly Balances		2019	5,237,207,898	
	91 June		Monthly Balances		2019	5,256,172,294	
	92 July		Monthly Balances		2019	5,285,654,749	l
	92 July 93 August		Monthly Balances		2019	5,318,526,551	
		h					
	94 Septemb		Monthly Balances		2019	5,027,950,439	
	95 October		Monthly Balances		2019	4,961,041,697	
	96 Novemb		Monthly Balances		2019	4,910,885,543	
	97 Decemb		219.20 through 219.24		2019	4,731,395,492	
	98 Product	tion Accumulated Depreciation	(sum lines 85-97) /13		True-Up	5,116,901,670	l
							l
7	99 Accumu	ulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-Up	10,303,267,901	ı
							ı
'							ı
	100 Total Ac	accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-Up	10,937,024,786	

Materials & Supplies

materials & Supplies				
				Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense	P	Prior Year	227.16c	0
	C	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	P	Prior Year	227.5c	161,139,297
	C	Current Year	227.5c	162,913,741
42	(Note N)	Appendix A input	True-Up	162,026,519 beg-of-year and end-of-year average
Transmission Materials & Supplies	P	Prior Year	227.8c	786,256
	C	Current Year	227.8c	852,235
45	(Note N)	Appendix A input	True-Up	819,246 beg-of-year and end-of-year average
	(,	*		

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	(2,738,724)	27.23%	(745,681)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	98,034			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate basε	Current end of year balance 266 footnotes Average	63,459 80,747	27.23%	21,985	(enter negative in Appendix A;

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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related		
Land Held for Future Use	Prior Year	214.47d	26.415.220	3,657,534	22,757,686	Detail for transmission-related value on Attachment 12
_	Current Year	214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-Up		3,657,534		beg-of-year and end-of-year average

ine #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			ı	Adjusted Total	Details
led Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Dana 225 Line 4 (Industry Association Duca)					
Page 335, Line 1 (Industry Association Dues) American Wind Energy Association	component of 335 Ln 1b	25,000		25,000	
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33.000		33,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941.983	33,000	
National Automated Clearing House	component of 335 Ln 1b	2.875	341,303	2.875	
National Electric Energy Testing Research and Application Center (NEETRAC	component of 335 Ln 1b	86,000		86,000	
National Joint Utilities Notification Systen	component of 335 Ln 1b	11.813	11.813	00,000	
North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91.231		
Northwest Public Power Association	component of 335 Ln 1b	1.625	31,201	1.625	
Northwest Hydroelectric Association	component of 335 Ln 1b	1,200		1,200	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83.449		83,449	
Rocky Mountain Electrical League	component of 335 Ln 1b	18.000		18,000	
Smart Flectric Power Alliance	component of 335 Ln 1b	10.250		10,250	
Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10.000		10,000	
The National Hydropower Association, Inc	component of 335 Ln 1b	34,350		34,350	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	25.685		25,685	
37 117	Page 335, Line 1 Subtotal	1,376,461			
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 31	Page 335, Lines 9 - 31	229,848		229,848	
Other (Individually less than \$5,000	Page 335, Line 32	137,596		137,596	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
General: Other	Page 335, Line 44	20		20	
Total	(Note C)	Appendix A Input		717,771	
ixed PBOP expense		Annual Update Informat	tional Filing	1.306.656	
Actual PBOP expense		Attachement 17	ional Filing	1,306,656	
Adjusted total (Current year actual)		Appendix A Input	True-Up		Authorized Filled Expense minus Actual Expense
y Insurance					
Property Insurance Account 924		323.185b		4,737,084	
	(Note F)	Appendix A Input		4,737,084	

Regulatory Expense Related to Transmission Cost Support

Federal Energy Regulatory Commission Annual Fee		Form No. 1		Non-transmission	
Federal Energy Regulatory Commission Annual Fee		Amount	Appendix A input	Related	Details
Annual Fee 350.37d 2,468,009 2,468,009 Annual Fee - hydro 350.38d 2,658,529 2,658,529	specific Transmission related Regulatory Expense:				
Annual Fee - hydro 350.38d 2,658,529 2,658,529					
				2,658,529	
Transmission Rate Case 350.39d 245,707 245,707 245,707				0.404.007	
Other Regulatory 350.40d 3,237,297 772,371 2,464,927 67 Total sum 8,609,543 3,486,087 5,123,456					

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input Related Details
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	55,028 Based on FERC 930.1 download

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

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Educat Form No. 1 Outre Amount Appendix	each	Details	
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	55,028	0 55,0	28 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				
125 Oil State Media Compense	(1000 0)	Little Little and Litt				

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total I	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	321.112b	218,366,626	(330,740)	218,035,886
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatch-Reliability (561:1) Load Dispatch-Reliability (561:2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561:4) Scheduling, System Control and Dispatch Services (561:5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b sum	0 0 7,813,567 0 1,250,888 1,962,101	0	11.026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Cost of Providing Anchiary Services Accounts 361.0-5 Less: Account 565	321.96b	145,825,268	0	11,025,356 Adjustment for Arichiany Services Accounts 501-501.5 145,825,268

Facility Credits under Section 30.9 of the OATT

- 1	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Г	Net Revenue Requirement	
	166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
	168 Interest on Network Upgrade Facilities	2,410,365 Appendix A Input

Other adjustments to rate base

Care adjustments to tale succ									
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount					
Network Upgrade Balance									
		Prior Year	Enter negative	(19,216,248)					
		Current Year	Enter negative	(88,187,062)					
50 Network Upgrade Balance	(Note N)	Appendix A input	True-Up	(53,701,655) beg-of-year and end-of-year average					

Depreciation Expense

Deprecia	Depreciation Expense							
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total						
Tra	nsmission Plant							
	Depreciation expense (403)	(Note H)	336.7b	112,507,659				
	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	112,507,659 Appendix A Input				
Ger	neral Plant							
	Depreciation expense (403)	(Note H)	336.10b	42,404,362				
	Amortization of limited term electric plant (404	(Note H)	336.10d	706,273				
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	43,110,635 Appendix A Input				
Inta	ngible plant							
	Amortization of limited term electric plant (404	(Note H)	336.1d	48,671,914				
	Amortization of other electric plant (405)	(Note H)	336.1e	0				
78	Total Intangible Amortization	(Note H)	sum	48,671,914 Appendix A Input				

Less Regulatory Asset Amortizations Account 930.2

Ap	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						
6	1	Total		sum	Appendix A Input			

Schedule 1 Reconciliation

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

	on Summai																		
Step	Month	Year	Action																
1	April	Year 2	TO populates the formula with Year 1 data from																
2	April	Year 2	TO estimates all transmission Cap Adds and CI		ns expected to be in service in	Year 2 (e.g., 2011)													
3	April	Year 2	TO adds weighted Cap Adds to plant in service	in Formula															
4	May	Year 2	Post results of Step 3																
5	June	Year 2	Results of Step 3 go into effect for the Rate Yea	r 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., 201	1)														
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)													
Workshe	et																		
Step	Month	Year	Action																
1	April	Year 2	TO populates the formula with Year 1 data from	FERC Form No. 1 data for Year 1 (e.g.	. 2010)														
			S - Rev Reg based on			get this number (without in	puts in lines 16 or 34 of Ap	pendix A)											
2	April	Year 2	TO estimates all transmission Cap Adds and C	WIP for Year 2 weighted based on Mont	ns expected to be in service in	Year 2 (e.g., 2011) in proi	ection and populates for act	tuals as inputs to Attachmer	nt 7 (but not Appendix A) f	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 Ad		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 Gar		Energy Gateway	Energy Galeway	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)	Segmen		Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	Hogining	remount (rt x t.)	remount (5 x c)	(117 13)	(47.15)	Periodit (K X E)	(0713)	
CWIP	Balance	(Excremely)	Segmen	. D Segment	J.gii.ii b	Juginin L	Juginia	ocginent o	J.giilliii	Total (orginalis D11)	(Guendy Gray)								
	prior year)											13							
Jan												12							
Feb												- 11							
Mar												10							
Apr														_					
May												,							
Jun				·															
Jul																			
Aug																			
Sep Oct												1							
Nov												3							
												2							
Dec	L		•									1			-			-	
Total			(about the seconds to seconds)																
rew	Hansmission Pi	lant Additions and CWIP (wei	ignied by months in service)										Input to Line 16 of Appendix A					Two Control of the Co	ot for true-up
													Input to Line 34 of Appendix A						ot for true-up
C+	Month	V	Action										input to Line 34 of Appendix A					No.	ot for true-up
Step 3	April	Year Year 2	TO adds weighted Cap Adds to plant in service	in Enemals									Estimated Life			58			
3	ири	Teal 2		air oilida	Must our Annondix A to	and this number (with innu	ts in lines 16 and 34 of App	ondix A)					Estimated Depreciation for	Attachment 7	-	36			
			\$.		Musi run Appendix A to	gerinis number (with inpu	is in lines to and 34 or App	endix A)						11.5					
	Men	V2	Destroy to al Class 2										Jan Feb	10.5					
4	May	Year 2	Post results of Step 3			and the second of Author Second	ts in lines 16 and 34 of App						Mar	9.5					
			\$ -		Musi run Appendix A to	gerinis number (with inpu	is in lines to and 34 or App	endix A)						9.5 8.5					
				.,									Apr						
5	June	Year 2	Results of Step 3 go into effect for the Rate Yea	ir I (e.g., June 1, 2011 - May 31, 2012)									May	7.5		-			
			\$ -										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										Oct	2.5		-			
			 Rev Req based on 	Prior Year data	Must run Appendix A to	get this number (without in	puts in lines 16 or 34 of Ap	pendix A)					Nov	1.5					
													Dec	0.5		-			
													Total Estimated Deprecia	ion for Attachment 7		-			
7	April	Year 3	Reconciliation - actual data																
			S - Result of Formula	for Reconciliation	Must run Appendix A to	get this number (with inpu	ts in lines 16 and 34 of App	endix A)											

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate ((FCR) if not Co	ntributions in Aid	of Construction (C	CIAC)													
3	Α	157	1	Net Plant Carrying C	harge without	Depreciation					8.9859%							
4	В	164		Net Plant Carrying C	Charge per 100 l	Basis Point in ROE	without Depreciation	on			9.5087%							
5	С			Line B less Line A							0.5228%							
6	FCR if CIAC																	
7	D	158	ı	Net Plant Carrying C	Charge without	Depreciation, Retu	rn, nor Income Tax	es			2.6212%							
	The FCR resulting fro																	
	Therefore actual reve In the True-up, the ac				data for subsec	quent years												
	Columns and rows m																	
			(Energy Gateway only)			y Gateway Segment B-	H)		gy Gateway Segment	B-H)				Ţ			
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" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis poi	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and	increased ROE (basis poi	IIIIS)	U			50			50									
11 from line 7 above if "Yes" on line 13	9.8% ROE		8.9859%			8.9859%			8.9859%			8.9859%						
12 Line 14 plus (line 5 times line 13)/100 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		8.9859%			9.2473% 1,359,100,771			9.2473%			8.9859%						
14 Actual or estimated depreciation expense	Annual Depreciation Expe	ense	-			23,432,772			-									
			17 110 000 010			13 Month Net			13 Month Net			17 HONN HOY						Leaner Land Incomplete
			Plant or CWIP			Plant or CWIP			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged V		(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	30,646,483 31,397,337	-	-	-	-	-	-	\$ 30,646,483 \$ 31,397,337	\$ 31,397,337	30,646,483	\$ 750,854
17	W 9.8 % ROE	2010	-			784,113,653	13,727,954	84,187,379	-	-	-	-	-		\$ 84,187,379		84,187,379	\$ 750,634
18	W Increased ROE	2011	-	-		784,113,653	13,727,954	86,237,179	-	-	-	-	-	-	\$ 86,237,179	\$ 86,237,179		\$ 2,049,801
19 20	W 9.8 % ROE W Increased ROF	2012 2012	-	-		785,864,997 785,864,997	13,960,855 13,960,855	84,577,653 86,632,032	-	-	-	-	-		\$ 84,577,653 \$ 86.632.032	\$ 86.632.032	84,577,653	\$ 2,054,379
21	W 9.8 % ROE	2012	-			1,039,140,449	18,682,869	112,058,667	-	-	-	-	-		\$ 112,058,667		112,058,667	\$ 2,034,379
22	W Increased ROE	2013	-	-		1,039,140,449	18,682,869	114,775,149	-	-	-	-	-		\$ 114,775,149	\$ 114,775,149		\$ 2,716,482
23 24	W 9.8 % ROE W Increased ROE	2014 2014	-	-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	125,736,283 128,779,311	-	-	-	-	-	-	\$ 125,736,283 \$ 128,779,311	\$ 128,779,311	125,736,283	\$ 3,043,029
25	W 9.8 % ROE	2014	-	-		1,350,166,903	24,782,100	146.106.328	-	-	-	-	-		\$ 146,106,328		146.106.328	\$ 3,043,029
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	149,635,883	-	-	-	-	-	-	\$ 149,635,883	\$ 149,635,883		\$ 3,529,556
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	160,854,957	-	-	-	-	-	•	\$ 160,854,957		160,854,957	
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	164,679,632 158,855,756	-	-	-	-	-	-	\$ 164,679,632 \$ 158.855.756	\$ 164,679,632	158.855.756	\$ 3,824,674
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	162,619,898	-	-	-	-	-	-	\$ 162,619,898	\$ 162,619,898		\$ 3,764,142
31	W 9.8 % ROE	2018	-	-		1,413,360,220	27,214,371	154,217,067	-	-	-	-	-	-	\$ 154,217,067		154,217,067	
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	157,911,820 151,777,732	-		-	-	-	-	\$ 157,911,820 \$ 151,777,732		151,777,732	\$ 3,694,753
34	W Increased ROE	2019		-	-	1,386,203,297	27,215,321	155,401,493	-				-	•	\$ 155,401,493	\$ 155,401,493		\$ 3,623,761
35	W 9.8 % ROE	2020	-	-	-	1,359,100,771	27,217,345	149,344,359	-	•	-		-	•	\$ 149,344,359		149,344,359	6 3553040
36 37	W Increased ROE W 9.8 % ROE	2020 2021		-		1,359,100,771	27,217,345	152,897,269	-				-	-	\$ 152,897,269 \$ -	\$ 152,897,269		\$ 3,552,910
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		S -
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	•	\$ -	3	-	
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-	-			-		-		-	-	-	-	\$ -	5 -		
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	s -		S -
43	W 9.8 % ROE	2024	-	-		-	-		-	-	-	-	-	-	\$ -		-	
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-			-	-		-	-	=	-	-		\$.	5 -		\$ -
46	W Increased ROE	2025		-	-		-		-			-	-	•	\$ -	s -		s -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-		-	-	-	\$ -	\$	-	
48 49	W Increased ROE W 9.8 % ROE	2026 2027	-	-	•		-	•			-	-	-		\$ -	s -		5 -
50	W Increased ROE	2027		-		-	=		-				-	-	\$ -	s - ³		s -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-		-	-	-	\$ -		-	<u> </u>
52 53	W Increased ROE W 9.8 % ROE	2028 2029		-	-	-	-	-	-	-	-	-	-		\$ -	\$ -		2 -
54	W Increased ROE	2029		-		-	=		-				-	-	\$ -	s - ³		s -
55						-	-		-	-		-	-				-	<u> </u>
56			l				••••		-			-				\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

	Oregon		Washington	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)	(I)	(m)	(n)	(o)
1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 353.7 Supervisory Equipment 5 354 Towers and Fixtures 6 355 Poles and Fixtures 7 356 Overhead Conductors and Devices 8 356.2 Clearing & Grading 9 357 Underground Conduit 10 358 Underground Conductors and Devices 11 359 Roads & Trails															1.27% 1.42% 1.74% 1.74% 1.53% 2.18% 1.88% 1.60% 1.66% 1.32%
12 Unclassified Transmission 13 389.2 Land Rights 14 390 Structures and Improvements 15 390.3 Structures and Improvements - Office Panels 16 391 Office Furniture and Equipment 17 391.2 Office Furniture and Equipment - Personal Computers 18 393 Store Equipment 19 394 Tools, Shop and Garage Equipment 20 395 Laboratory Equipment 21 397 Communication Equipment - Mobile Radio Equipment 22 397.2 Communication Equipment 23 398 Miscellaneous Equipment Unclassified General	87,171,037.64 87,171,037.64		13,110,670.03 1,658,608.96		4,105,081.80		95,661,319.54	2.03% 1.53% 3.42%	15,142,923.85	1.98% 1.95% 4.66%	385,400.84	0.00% 1.51% 1.93%		1.65%	6.67% 5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
25 302 Franchises and Consents 26 303 Miscellaneous Intangible Plant 27 390.1 Leasehold Improvements - Gen															6.70% 4.83% 3.97%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 the monthly transmission composite depreciation rate.
 7 monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- President and the General annotated accounts (tows 15 through 26), 22, and 25) are depreciated over the remaining line base
 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 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 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network	Service) - Ave	rage of curren	nt year and prior	r two years											. Г
Column	e	f1	f2	13	f4	f5	16	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	1	
					BPA: Benton				Calpine Energy Solutions	Basin				Avangrid Renewables,		BPA South	BPA Idaho	3 Phases Renewables			BPA West		1
Customer		BPA Yakama		PUD	REA	Wind	BPA CEC	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	BPA SVEC	Extension		
Class	NFS	NFO	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 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975		1
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86		0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00		585	
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04	-	0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00		537	
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-		28.77	0.27	252.54	87.78	0.03	2.34	2.00		507	
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27		28.80	0.82	194.94	50.35	0.04	1.87	2.00		398	
May	7,710	6.05	2.92	11.43	0.21	-	-	15.49	18.47	8.05	34.52	0.54	2.13		1.42	118.40	70.76	0.05	1.77	2.00		324	
Jun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03	0.06	1.93	2.00		393	
Jul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02	0.08	2.61	2.00		446	
Aug	10,272	6.90	3.71	16.54	0.37	0.14		15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60	0.11	2.51	2.00		427	
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15		0.60	133.63	84.94	0.08	2.05	2.00	2.00	372	
Oct	7,604	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97	0.04	1.99	2.00	2.00	429	
Nov	7,852	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01		30.45	0.53	224.95	74.50	0.04	2.20	2.00	2.00	452	
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514	
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	355.79	7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,384	
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449	ıL

		Other Ser	vice		
j1	j2	j3	j4	j5	j
UAMPS	UMPA	Deseret	Western Area Power Administrat		
OS	OS	OS	OS		Total OS
			RS		
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	309		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736		12,114
514	92	92	311	-	1,010

											OAT	T (Part II Lo	ng-Term Firm P	oint-to-Point	Transmission Se	ervice) - Projec	tion										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No.	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	People's Utility District	Evergreen Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enyo Renewable Energy	
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 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 90	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 881	LTP SA 873	Total LTP
Jan	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
Feb	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
April	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
May	2,446	50 50	18	56	-	30	- 11	80	99	- 1	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634 3.766
Jun	2,541 2.541	50	18	56	50	30	11	80	80	- 1	19	25	15	10	10	50	25	5	137	100 100	100 100	100 100	50	150	50		3,766
Aug	2,541	50	10	50	50	30	11	00	00	- 1	19	20	15	10	10	50	20	- 1	137	100	100	100	50	150	50		3,762
Sont	2,541	50	10	93	50	30	- 11	90	90	- 1	19	20	15	10	10	50	20	2	127	100	100	100	50	150	50		3,762
Oct	2,541	50	18	56	50	30	11	80	80	- 7	19	25	15	10	10	50	25	5	137	100	100	100	50	150	50		3,764
Nov	2,446	50	18	56	30	30	- 11	80	99	- 4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Total	29.827	600	216	672	250	360	132	960	1.093	48	228	300	180	120	120	600	300	50	1.602	1.200	1.200	1.200	600	1.800	600	80	44,338
Ava 12CP	2,486	50	18	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	50	150	50	7	3,695

				Divisor
Total		Behind-	Total	
Network	1%	the	Network	Network +
& OS	growth	Meter	Load	OS + LTP
10,013	10,115	222	10,337	13,971
9,783	9,883	217	10,101	13,735
9,209	9,304	253	9,557	13,191
8,385	8,471	206	8,677	12,311
8,975	9,067	184	9,250	12,884
10,983	11,095	226	11,321	15,087
12,229	12,353	172	12,526	16,288
12,070	12,193	192	12,385	16,147
11,008	11,121	212	11,333	15,097
8,875	8,965	191	9,156	12,922
9,133	9,227	263	9,490	13,164
9,792	9,892	234	10,126	13,800
120,455	121,686	2,572	124,258	168,596
10,038	10,140	214	10,355	14,050

PacifiCorp Attachment 9a1 - Load (Current Year) 2019

												OATT (Part	III - Network S	Service)									
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine							BPA					
											Energy					Avangrid		South		3 Phases			1
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		East	BPA Idaho	Renewables		BPA Airport	1
Customer			PacifiCorp		BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	Inc.	NTUA	Solar	1
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 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	ı
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	97.00	0.01	2.64		594
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	96.00	0.06	2.42		562
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	94.35	0.05	2.34	-	562
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	68.05	0.07	1.87	-	384
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	95.29	0.08	1.77	-	338
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	96.09	0.11	1.93	-	407
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	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42		431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	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		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	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

					Other	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	87	318		1,363
Sept	5	17:00	758	166	93	288		1,305
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	1,123	3,757		11,887

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2018

											OA	TT (Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Energy					Avangrid				3 Phases		
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		BPA South	BPA Idaho	Renewables		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	
Class			NFS	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	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10		0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-		509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-		541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01		475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01		442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02		303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02		374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03		434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37		0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total	·		6,370	1,188	1,109	3,613		12,281

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

2017

										OAT	T (Part III - Netwo	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	(see note)	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 895	SA 943	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

					Other	Service	
Column			j1	j2	j3	j4	j
						Western Area Power	
Customer			UAMPS	UMPA	Deseret	Administration	T
Class			OS	OS	OS	OS RS 262/RS	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	
Jan	6	8	420	75	78	339	912
Feb	1	19	395	76	92	306	870
March	1	8	339	79	60	306	785
April	3	8	302	33	99	320	754
May	30	17	506	90	78	339	1,012
Jun	26	17	698	145	122	342	1,307
Jul	6	17	752	173	136	346	1,407
Aug	1	17	770	167	128	316	1,381
Sept	5	17	692	184	114	328	1,318
Oct	31	8	373	57	41	268	739
Nov	28	18	362	64	72	315	813
Dec	21	18	434	69	62	314	879
Total			6,042	1,214	1,081	3,839	12,176

PacifiCorp Attachment 9b - Load Divisor for True up

												OATT (D. d	m Notes de										
0.1				-	ED.	f2	-,,		.,	-	en.		III - Network S		64.0	***	***	445	617	67	610	110	
Column			e	п	12	f3	f4	f5	f6	1/	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	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	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 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	1
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	97.00	0.01	2.64	-	593.570
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	96.00	0.06	2.42	-	561.993
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	94.35	0.05	2.34	-	562.222
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	68.05	0.07	1.87	-	384.428
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	95.29	0.08	1.77		338.163
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	96.09	0.11	1.93		406.798
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	122.05	0.14	2.61	-	470.671
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37			13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42		430.924
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-		16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11		408.906
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		557.183
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	-	481.091
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	510.785
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	5,707
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476

		ıce	Other Serv		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administratio			
		n	Deseret	UMPA	UAMPS
Total		os	OS	OS	os
		RS 262/263	RS 280	RS 637	RS 297
9		324	148	64	408
8		340	81	64	383
- 7		320	58	33	314
- 7		290	60	18	338
8		295	99	32	405
1,1		317	121	95	617
1,3		318	148	151	772
1,3		318	87	152	805
1,3		288	93	166	758
8		334	69	44	384
8		299	74	48	431
9		314	85	60	464
11,8	-	3,757	1,123	927	6,080
990	-	313	94	77	507

														OATT	Part II Long-T	erm Firm Point	-to-Point Tran	smission Serv	ice											
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer			PacifiCor	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramen to Muncipal	Salt River Project	EWEB	Garrrett Solar	Obsidian	Obsidian	Losses	
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	Total LTP
RS / SA	Day	Tim	ne 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	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 880	SA 836		
Jan		2 18:	:00 2,44	6 30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25					128	3,544
Feb	2	3 8:	:00 2,44	6 30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-		128	3,544
March		6 8:	:00 2,44	6 30	50	18	56	50	13	3	2	10		11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	128	3,544
April		3 8:	:00 2,44	6 30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	129	3,570
May		4 17:			50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	129	3,570
Jun		7 17:			50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Jul	1	6 17:	:00 2,54	1 30	50	18	56	50	13	3	2	10	50	- 11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Aug		9 16:			50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Sept		7 17:			50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Oct		2 13:	:00 2,54	1 30	50	18	56	50	13	-	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	10	-	135	3,709
Nov	2	0 8:	:00 2,44	6 30	50	18	56	50	13		2	10		11	80	100	100	100	50	150	99	4	19	25	25	-	10	50	131	3,629
Dec		6 18:	:00 2,44	6 30	50	18	56	50	13		2	10		11	80	100	100	100	50	150	99	4	19	25	25	10	-	50	131	3,629
Total			29,82	7 360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542
Avg 12CP			2,48	6 30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628

Total	Behind-	Total
Network	the	Network
& OS	Meter	Load
9,770	237	10,007
10,034	186	10,220
9,504	192	9,696
8,258	196	8,454
8,480	185	8,666
10,238	197	10,435
12,193	103	12,296
12,014	93	12,107
11,435	180	11,615
9,663	191	9,854
9,415	234	9,649
9,933	236	10,168
120,938	2,231	123,168
10,078	186	10,264

Divisor	
Network	
+ OS +	
LTP	
13,551	
13,764	
13,240	
12,024	
12,235	
14,136	
15,997	
15,809	
15,316	
13,562	
13,278	
13,798	
166,710	
13,893	

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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
	(652.942.422)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category		ear-end ance		Year-end Ilance	BoY-Eo	Y Average	Č	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	2,105,196	\$	3,633,108	\$	2,869,152				\$	2,869,152		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	3,068,113	\$	2,203,885	\$	2,635,999				\$	2,635,999		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-							
	132016	Prep Ins-Minority Owned Plants	Other	\$	364,355	\$	496,419	\$	430,387	\$	430,387					
	132045	Prepaid Workers Compensation	Labor-related	\$	152,361	\$	138,751	\$	145,556						\$	145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	91,461	\$	58,203	\$	74,832						\$	74,832
	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	\$ 1	13,011,465	\$	13,406,626	\$	13,209,045				\$	13,209,045		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	_	\$	_	\$	-	\$	_					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	861,755	\$	749,695	\$	805,725	\$	805.725					-
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	591,742	\$	594,320	\$	593,031	\$	593,031					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	5.060.826	\$	12,638,215	\$	8,849,521	\$	8.849.521					
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	1.702.640	s	5.643.997	\$	3.673.318	\$	3,673,318					
	132310	Prepaid Rating Agency Fees	Plant-related	\$	44,125	\$	42,760	\$	43,442	Ψ	0,070,010		\$	43,442		
	132320	Prepaid Surety Bond	Other	\$		\$.2,700	\$.0,2	\$	_		Ť	10,112		
	132580	Prepaid Seven Mile I	Other	6		6	210,909	\$	105,454	\$	105,454					
	132581	Prepaid Seven Mile II	Other	9		•	41,543	¢	20,771	4	20,771					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	41,040	\$	20,771	\$	20,771					
	132606	Other Prepay - Lease Commissions	Other	9		\$	-	\$	-	\$	-					
	132620	Prepayments - Water Rights Lease	Other	9	1,458,826	¢	1,113,352	\$	1,286,089	\$	1,286,089					
	132621		Other	9	557,594	\$	557,594	\$	557,594	\$	557,594					
		Prepayments - Water Rights (Ferron Canal)		9	557,594	9	557,594		557,594	Đ	557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	3	404.050	2	-	\$	-	\$	-					
	132623 132630	Prepaid Lake Side CUWCD Water Fee	Other Other	\$	161,250	\$	-	\$	80,625	\$	80,625					
		Prepaid OR Renewal & Habitat Restoration		3	-	2	-	7	-	3	-					
	132650	Prepaid Dues	Other	\$	26,000	\$	20,000	\$	23,000	\$	23,000		_			
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132704	Prepaid Leaning Juniper	Other	\$		\$		\$	-	\$	-					
	132705	Prepaid Pole Contact Rental	Other	\$	326,145	\$	324,730	\$	325,437	\$	325,437					
	132740	Prepaid O&M - Wind	Other	\$	49,227	\$	96,134	\$	72,680	\$	72,680					
	132755	Prepaid Aircraft Maint	Labor-related	\$	-	\$	327,259	\$	163,629						\$	163,629
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$	-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	983,688	\$	983,688	\$	983,688	\$	983,688					
	132900	Prepayments - Other	Labor-related	\$	1,561,463	\$	1,686,356	\$	1,623,910						\$	1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,062,379	\$	1,010,288	\$	1,036,333	\$	1,036,333					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,139,868	\$	3,104,333	\$	3,122,101	\$	3,122,101					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	321,814	\$	361,935	\$	341,875	\$	341,875					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$	-	\$	-						\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	8,673,044	\$	10,500,249	\$	9,586,647						\$	9,586,647
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$	-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(79,023)	\$	(57,950)	\$	(68,486)				\$	(68,486)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(874,500)	\$	(1,585,645)	\$	(1,230,073)	\$	(1,230,073)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	953,523	\$	1,643,595	\$	1,298,559	\$	1,298,559					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,586,030	\$	2,531,871	\$	2,558,950	\$	2,558,950					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$	-					
	203000	Discount on Short-Term Securities	Other	\$	16,625	\$	66,625	\$	41,625	\$	41,625					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$	-					
		Total Prepayments		\$ /	18,020,659	\$	62,585,510	\$	55,303,084	\$	24,976,692	\$ -	\$	18,731,819	\$	11,594,573

 Allocator
 0.000%
 100.000%
 27.227%
 8.415%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 5,100,172
 \$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,075,798

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	U=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,430,767	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	184,442	n/a	1
Deseret RS 280	0	94.0	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	19,262	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	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Sh	ort-	term	firm

Onort-term mm	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												$\overline{}$
					(month end)	Current Year (month end)											
		Appendix A input															
		value															ı l
	Operation to apply to monthly	(result of operation specified in column															ı l
Appendix A	input columns at	to left on monthly															i I
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,055,275,000
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	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)
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, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed to

customers				
(Dollar value				

			Accrued	Liability:	Charg	ged to:	Prior year	Current Yea	r>>									Curr	rent Year	True-Up				By Catego	iry	
					-											otembe		wembe								
escription	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	January F	February month end m	March onth end m	April nonth end me		June onth end mo	July A	gust	r 0	ctober	r D	December month end	13-month Average	Category	100% Transmission	Pla	nt	Labor	Other
GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(5.7)	(6.2)	(7.0)	(7.5)	(7.9)	(8.2)	(8.7)	(9.5)	(10.3)	(13.0)	(11.3)	(11.9)	(12.6)	(9.2)	Other					(9.214)
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(1.7)	(2.4)	(3.2)	(4.0)	(4.5)	(4.7)	(4.8)	(4.8)	(5.2)	(5.5)	(5.0)	(5.4)	(6.0)	(4.4)	Other					(4.393)
idar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	Other					(2.000)
mployment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
eseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other					(0.204)
PA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.6)		(3.6)	(3.6)	(3.6)	(3.6)	(10.1)		(10.2)	(10.3)	(1.4)	(0.0)	(0.0)	(4.9)	Other					(4.927)
ocum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(2.6)		(2.6)	(2.6)	(2.6)	(2.0)	(1.2)	(0.5)	(0.5)	(0.5)	(0.0)	0.0	(1.5)	(1.5)	Other					(1.459)
rapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c		289517	253.3	515100	501.1	(6.5)		(6.5)	(6.6)	(6.6)	(6.6)	(6.6)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.6)	Other					(6.623)
apper wire Reciamatori Congatori	Esumate based upon 54¢ per ton or c	X Officialized	209017	200.0	582300 (ORD	501.1	(0.5)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(6.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.0)	Culei					(0.023)
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253.99	24019 &	566, 567	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	44.45	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(4.2)	100% Transmissio	(1.158)				
croed regin-or-way congation (100% transmission)	Estimate by RMF Finance	OHIGHGEG	209900	203.99	16950288)	300, 307	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	100% Hallsillssio	(1.156)				
					10330200)																					
					582300 (ORD																					
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253.99	240192 &	589	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.5)	Other					(1.468)
	*				240542)															1 -7						
juries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(15.8)	(15.7)	(15.6)	(15.6)	(16.2)	(16.0)	(16.3)	(14.2)	(13.2)	(12.3)	(12.5)	(12.5)	(12.0)	(14.4)	Labor				(14.441)	
juries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	426.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				. ,	0.000
juries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Labor				0.000	
juries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	426.5	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	0.000
junea di Daniagea reserve reas (manamor recovery- Omer)	Essimates by Eegar (Outer)	Ottorious	110323	220.20	545050	420.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Out					0.000
rovision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.2)	(7.8)	(8.2)	(9.1)	(9.3)	(9.1)	(9.2)	(9.4)	(9.0)	(9.4)	(7.6)	(6.6)	(6.4)	(8.3)	Other					(8.316)
rovision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)		(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.8)	(0.9)	(0.9)	(0.8)	(0.3)	Other					(0.297)
rovision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa		118155	172	301869	454.1	(0.1)		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.8)	(0.7)	(0.7)	(0.2)	Other					(0.212)
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	u Unfunded	118157	144	550776	904.2	(0.4)		(0.4)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	Other					(0.195)
rovision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Other					(0.133)
ad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.0)		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(1.0)	(0.1)	Other					(0.105)
ovision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	Other					(0.281)
ovision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)		(0.4)	(0.3)	(0.3)	(0.4)	(0.5)	(0.6)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	Other					(0.413)
ON AUTHOR OF CHICAGO TO THE	Cancalance and renown ments	Ottorious	110000	110	501115	440.1	(0.4)	(0.4)	(0.4)	(0.0)	(0.0)	(0.4)	(0.5)	(0.0)	(0.0)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	Out					(0.410)
ventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.5)	(0.5)	(0.5)	(0.8)	(0.8)	(0.8)	(1.1)	(1.0)	(1.0)	(0.3)	(0.3)	(0.3)	(0.5)	(0.6)	Other					(0.628)
ventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(0.9)		(1.0)	(1.0)	(1.0)	(1.0)	(0.9)	(0.8)	(0.9)	(0.9)	(0.8)	(1.0)	(0.9)	(0.9)	Other					(0.911)
wentory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.8)		(8.0)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.8)	(0.6)	(0.8)	Other					(0.849)
onstruction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(5.6)		(5.9)	(5.8)	(5.9)	(6.0)	(5.9)	(6.3)	(6.4)	(5.3)	(5.3)	(5.7)	(7.4)	(6.0)	Other					(5.952)
WIP Reserve-Disallowance Loss	Calc by RMP Finance	Unfunded	148019	107	554702	426.5	0.0		0.0	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(1.0)	(1.0)	(1.0)	(0.8)	(0.5)	Other					(0.453)
ontra PP&E - Cholla U4 - CWIP	Calc by PP Finance	Unfunded	148907	107	185861	182.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.8)	(0.1)	Other					(0.142)
incollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other					(0.245)
	· ·																									
ovision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
ccrued Liquated Damages (Current) - Naughton	Fuel Management	Unfunded	210675	232	515100	501.1	0.0	0.0	0.0	0.0	0.0	0.0	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(9.9)	(2.8)	Other					(2.761)
ccrued Liquated Damages (Current) - Cholla	Fuel Management	Unfunded	210678	232	515100	501.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(19.6)	(1.5)	Other					(1.508)
ccrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(1.3)		(1.1)	(1.1)	(1.0)	(1.0)	(1.0)	(0.9)	(0.9)	(1.0)	(0.9)	(0.9)	(0.6)	(1.0)	Labor				(0.990)	()
nnual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(1.0)		(5.4)	(8.0)	(10.7)	(13.4)	(16.2)		(21.8)	(24.5)		(27.3)	0.0	(13.5)	Labor				(13.542)	
		Unfunded	215078	232	501250	Follows Labor				(0.6)	(0.8)	(0.9)	(1.1)			(1.6)	(1.7)	(1.9)			Labor					
01(K) Discretionary 1% Company Match	Calculated plus CEO Discretion						(1.9)		(0.5)					(1.3)	(1.3)				(1.9)	(1.3)					(1.331)	
afety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.4)		(0.5)	(0.7)	(0.9)	(1.1)	(1.3)	(1.5)	(0.9)	(1.0)	(1.1)	(1.2)	(1.2)	(1.0)	Labor				(1.003)	
iti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.3)	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)	(0.9)	(0.8)	(0.7)	(0.4)	Labor				(0.374)	
ccrued Liquated Damages (NonCurrent) - Naughton	Fuel Management	Unfunded	289540	253.99	515100	501.1	0.0	0.0	0.0	(11.0)	(11.0)	(11.0)	(11.0)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.5)	Other					(6.457)
		Unfunded / Gains Given																								
nvironmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
		Unfunded / Gains Given	288602	253 99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
nvironmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
nvironmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given	288603	253.99	140709	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other					0.000
	,	Back to Customers					0.0												-	2.0	-					
acation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.7)	(3.2)	(3.6)	(4.0)	(4.2)	(4.3)	(4.3)	(3.8)	(3.6)	(3.5)	(3.3)	(3.4)	(2.5)	(3.6)	Labor				(3.569)	
acation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.9)		(2.0)	(2.1)	(2.1)	(2.1)	(2.1)	(2.0)	(2.0)	(1.9)	(2.0)	(2.0)	(1.9)	(2.0)	Labor				(2.001)	
acation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)		(2.2)	(2.3)	(2.4)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.2)	(2.3)	Labor				(2.268)	
ersonal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	Labor				(0.039)	
ersonal Time Accrual LIWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)		(3.9)	(4.0)	(4.1)	(4.2)	(4.0)	(3.8)	(3.7)	(3.7)	(3.6)	(3.7)	(3.5)	(3.8)	Labor				(3.833)	
ersonal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)		(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Labor				(0.138)	
ersonal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.3)		(15.7)	(15.8)	(16.0)	(16.0)	(16.0)		(15.5)	(15.5)		(15.8)	(15.8)	(15.7)	Labor				(15.682)	
ck Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.3)	(6.2)	(6.3)	(6.3)	(6.3)	(6.3)	(5.6)	(5.6)	(5.6)	(5.5)	(5.5)	(6.1)	(6.0)	Labor				(5.976)	
applemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	Other					(1.653)
nsion - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)		(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	Labor				(0.612)	, ,
							(4.5)	. "												,,						
AS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(52.8)	(0.5)	(52.4)	(52.2)	(52.0)	(51.8)	(51.6)	(51.4)	(51.2)	(51.1)	(50.9)	(50.7)	(55.6)	(48.0)	Labor				(48.012)	
TO TOO OLIVE LINDING	OLTO - OMCOMING - ACIDARY	Accum OCl/partially	230400	223.30	201110	320, 420.5	(02.6)	(0.5)	(02.4)	(UE.2)	(02.0)	(01.0)	(51.0)	(01.4)	(01.2)	(51.1)	(50.3)	(50.1)	(33.6)	(40.0)	CADDI				(=0.012)	
AS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	ofsetting unfunded	299107	219	0	0	16.8	16.7	16.6	16.6	16.5	16.4	16.4	16.3	16.2	(16.2)	(16.1)	(16.1)	(21.1)	6.1	Labor				6.080	
	y	SERP liability	200107	2.0			10.0	10.7	10.0	10.0	10.0	10.4	10.4	10.0		(10.2)	(30.1)	(.0.1)	(2)	0.1	CHOO				0.000	
	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(26.0)	(25.7)	(25.8)	(25.9)	(27.6)	(27.4)	(27.8)	(27.8)	(28.1)	(28.1)	(28.2)	(28.4)	(28.3)	(27.3)	Labor				(27.305)	
AS 112 Book Reserve																										
S 112 Book Reserve asatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.6)	(2.6)	(2.6)	(2.5)	(2.5)	(2.5)	(2.6)	Labor				(2.607)	

Allocators 100.000% 23.446% 8.415% 0.000%

Total (\$ millions) (1.158) 0.000 (11.582) 0.000 (12.740)

Appendix A input (12.739.767)

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78

Attachment 5 input: Total PBOP

assumptions.

1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2019 as compared to 2018 is primarily due to changes in actuarial

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 4

Projection variance analysis

			2020 Projection	2019 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
onaded cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-file
Allocators						
Wassan O Oalama Alla and an Englan						
Wages & Salary Allocation Factor 1 Transmission Wages Expense		354.21b	26,859,544	26,690,861	168,683	0.63%
Transmission wages Expense		354.210	20,859,544	20,090,801	108,083	0.03%
2 Total Wages Expense		354.28b	362,000,992	351,120,432	10,880,560	3.10%
3 Less A&G Wages Expense		354.27b	42,795,683	43.863.713		-2.43%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309	307,256,719		3.89%
· · · · · · · · · · · · · · · · · · ·		(======================================	5.5,252,555		,	
5 Wages & Salary Allocator		(Line 1 / Line 4)	8.4145%	8.6868%	-0.2723%	-3.13%
			_			
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	28,448,313,271	28,070,040,964	378,272,307	1.35%
- A			40.044.050.074	40.040.000.400	(225 722 424)	0.000/
7 Accumulated Depreciation (Total Electric Plant) 8 Accumulated Amortization	(Note M) (Note N)	Attachment 5 Attachment 5	10,014,250,271 652,942,422	10,240,036,403 614,571,347	(225,786,131) 38,371,075	-2.20% 6.24%
9 Total Accumulated Depreciation	(Note N)	(Line 7 + 8)	10,667,192,694	10,854,607,750		-1.73%
9 Total Accumulated Depreciation		(Line / + o)	10,007,192,094	10,654,607,750	(167,415,050)	-1.7370
10 Net Plant		(Line 6 - Line 9)	17,781,120,577	17,215,433,214	565,687,363	3.29%
TO THE PARTY OF TH		(2.11.0 0)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,2.0,100,2.1	000,001,000	0.2070
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,021,781,505	6,639,809,907	381,971,598	5.75%
12 Gross Plant Allocator		(Line 11 / Line 6)	24.6826%	23.6544%	1.0282%	4.35%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,062,139,515	4,775,957,840		5.99%
14 Net Plant Allocator		(Line 13 / Line 10)	28.4692%	27.7423%	0.7269%	2.62%
lant Calculations						
Plant In Oranita						
Plant In Service 15 Transmission Plant In Service	(Note M)	Attachment 5	6,478,620,080	6,353,044,980	125,575,099	1.98%
16 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	349,332,000	91,756,511	257,575,489	280.72%
17 Total Transmission Plant	(Notes A & 1)	(Line 15 + Line 16)	6,827,952,079	6,444,801,491	383,150,588	5.95%
Total Transmission Flanc		(Ellio 10 · Ellio 10)	0,021,002,010	0,444,001,401	000,100,000	0.0070
18 General Plant	(Note N)	Attachment 5	1,287,632,918	1,274,442,961	13,189,956	1.03%
19 Intangible Plant	(Note N)	Attachment 5	1.015.882.796	970.432.021	45.450.775	4.68%
Total General and Intangible Plant	, , ,	(Line 18 + Line 19)	2,303,515,714	2,244,874,982	58,640,732	2.61%
21 Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	193,829,426	195,008,416	(1,178,991)	-0.60%
23 Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
		(1) 47 11 00 11 00			004.074.500	5 750/
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,025,439,039	6,643,467,441	381,971,598	5.75%

_				2020 Projection	2019 Projection (as-filed)		
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data Projection	2018 Form 1 data	Absolute change	Percent change
			, , ,	Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
А	accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,863,152,998	1,768,531,625	94,621,373	5.35%
	·						
26	Accumulated General Depreciation	(Note N)	Attachment 5	493,756,071	482,727,327	11,028,744	2.28%
27 28	Accumulated Amortization Accumulated General and Intangible Depreciation	(Note N)	(Line 8) (Line 26 + 27)	652,942,422 1,146,698,494	614,571,347 1,097,298,674		6.24% 4.50%
29	Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		4.50 %
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	96,488,992	95,320,442		1.23%
31 <u>T</u>	otal Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,959,641,990	1,863,852,067	95,789,923	5.14%
32 T	otal Net Property, Plant & Equipment		(Line 24 - Line 31)	5,065,797,049	4,779,615,374	286,181,675	5.99%
J2 <u>1</u>	otal Net (10perty, 1 lant & Equipment		(Line 24 - Line 31)	3,003,737,043	4,773,013,374	200,101,073	3.3370
Adjustm	ents To Rate Base						
А	accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	(758,881,055)	(1,156,174,182)		34.36%
33b E	excess or Deficient ADIT Balance		Attachment 1B	(387,913,747)	0	(387,913,747)	n/m
С	WIP for Incentive Transmission Projects						
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
IT.	TC Adjustment						
35	IRC 46(f)1 adjustment		Attachment 5	(22,988)	(34,151)	11,163	32.69%
	Infunded Reserves						
36	Unfunded Reserves		Attachment 16	(12,697,653)	(8,980,880)	(3,716,774)	-41.39%
			, masimism 10	(12,001,000)	(0,000,000)	(0,1 10,11 1)	11.0070
	Prepayments	(AL-1-17 (B.A.))	Att I	0.000.404	0.440.750	400.070	0.000/
37	Prepayments	(Note K & N)	Attachment 11	6,308,421	6,119,750	188,672	3.08%
	Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
N	Materials and Supplies						
39	Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40	Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		-3.13%
41 42	Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies	(Note N)	(Line 39 * Line 40) Attachment 5	0 162,913,741	161,139,297	0 1,774,444	n/m 1.10%
42	Wage & Salary Allocator	(Note N)	(Line 5)	8.4145%	8.6868%		1.10%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,708,384	13,997,893		-2.07%
45	Transmission Materials & Supplies	(Note N)	Attachment 5	852,235	786.256	65.979	8.39%
46	Total Materials & Supplies Allocated to Transmission	,	(Line 41 + Line 44 + Line 45)	14,560,619	14,784,149	(223,530)	-1.51%
С	Cash Working Capital						
47	Operation & Maintenance Expense		(Line 75)	72,950,728	73,481,283	(530,555)	-0.72%
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
	letwork Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5	(88,187,062)	(19,216,248)	(68,970,815)	-358.92%
51 <u>T</u>	otal Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,226,833,465)	(1,163,501,561)	(63,331,904)	-5.44%
52 R	Rate Base		(Line 32 + Line 51)	3,838,963,584	3,616,113,813	222,849,772	6.16%
· ·			,	.,,		,	

				2020 Projection	2019 Projection (as-filed)		
Shade	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Onda	a cono are impare	140103	redictions (i Erro i offir i reference, attachment, of metacatem)	Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Oper	itions & Maintenance Expense						
Opera	tions & Waintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	218,035,886	206,347,430	11,688,456	5.66%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,026,556	10,587,401	439,155	4.15%
55	Less: Account 565		Attachment 5	145,825,268	135,021,597	10,803,671	8.00%
56	Transmission O&M		(Lines 53 - 55)	61,184,062	60,738,432	445,630	0.73%
	Allocated Administrative & General Expenses						
57	Total A&G		323.197b	115,628,648	130,380,347	(14,751,699)	-11.31%
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0	0	0	n/m
59	Less Property Insurance Account 924		323.185b	4,737,084	5,203,260	(466,176)	-8.96%
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,605,836	22,484,361	3,121,475	13.88%
62	Less General Advertising Exp Account 930.1		323.191b	55,028	580		9387.59%
63	Less Membership Dues	(Note C)	Attachment 5	717,771	723,877		-0.84%
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	84,512,929	101,968,269		-17.12%
65 66	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	8.4145% 7,111,344	8.6868% 8,857,808		-19.72%
00	Administrative & General Expenses Anocated to Transmission		(Line 04 Line 05)	7,111,344	0,037,000	(1,740,404)	-19.7270
	Directly Assigned A&G						
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,486,087	2,654,241	831,845	31.34%
68	General Advertising Exp Account 930.1 - Safety-related Advertising	, ,	Attachment 5	0	0	0	n/m
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,486,087	2,654,241	831,845	31.34%
70	Property Insurance Account 924	(Note F)	Attachment 5	4,737,084	5,203,260	,	-8.96%
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	•	n/m
72	Total Accounts 924 and 930.1 - General Gross Plant Allocator		(Line 70 + Line 71) (Line 12)	4,737,084 24,6826%	5,203,260 23.6544%		-8.96%
73 74	A&G Directly Assigned to Transmission		(Line 12) (Line 72 * Line 73)	1,169,235	1,230,802		-5.00%
74	Add Directly Assigned to Transmission		(Line 72 Line 73)	1,109,233	1,230,002	(01,307)	-3.00 /0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	72,950,728	73,481,283	(530,555)	-0.72%
Depre	ciation & Amortization Expense						
	Depreciation Expense						
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	112,507,659	109,403,638	3,104,021	2.84%
	·	, ,					
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	43,110,635	42,630,355		1.13%
78	Intangible Amortization	(Note H)	Attachment 5	48,671,914	45,503,823		6.96%
79	Total		(Line 77 + Line 78)	91,782,549	88,134,178		4.14%
80	Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		0.070/
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	7,723,046	7,656,064	66,982	0.87%
82	Abandoned Plant Amortization	(Note O)		0	0	0	n/m
02		(11010-0)		ū		· ·	
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	120,230,705	117,059,702	3,171,003	2.71%
Taxes	Other Than Income						
- CANON	- Vino, Than modific						
84	Taxes Other than Income Taxes		Attachment 2	42,381,038	41,949,222	431,816	1.03%
85	Total Taxes Other than Income Taxes		(Line 84)	42,381,038	41,949,222	431,816	1.03%

				2020 Projection	2019 Projection (as-filed)		
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instructi	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Onaaca	oono di o mpato	Hotes	Telefolio (i El el form i reference, attachment, or mottaca	On Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Poturn \	Capitalization Calculations						
Ketuiii	Capitalization Calculations						
L	ong-Term Debt						
86	Account 221 Bonds		Attachment 14	7,451,428,846	7,008,059,615	443,369,231	6.33%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0_	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,451,428,846	7,008,059,615	443,369,231	6.33%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	13,080,345	10,580,201	2,500,144	23.63%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,427,807	27,702,524	5,725,283	20.67%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	4,262,741	4,847,332	, , ,	-12.06%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	30,509	41,535	(11,026)	-26.55%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,400,688,463	6,964,971,093	435,717,369	6.26%
	ann Tarra Dahi Caat						
97	ong Term Debt Cost Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	369,853,259	358,695,455	11,157,804	3.11%
98	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	Attachment 14 Attachment 14	369,853,∠59 0	358,695,455		3.11% n/m
99	Less Hedging Expense Account 428 Amortized Debt Discount and Expense	(Note R)	Attachment 14 Attachment 14	3,892,240	4,027,405	-	-3.36%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) (Note T)	Attachment 14 Attachment 14	583,695	4,027,403 584,922	` ' '	-0.21%
100	Less Account 429 Amortized Premium	(Note T)	Attachment 14 Attachment 14	11,026	11,026	(' ' '	0.00%
101	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	11,020	11,020	0	0.00% n/m
103	Total Long Term Debt Cost	(Note 1)	Sum Lines 97 through 102	374,318,168	363,296,756	•	3.03%
100	Total Long Term Dest Gost		oun Lines of through 102	374,310,100	303,230,730	11,021,412	3.0370
F	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 posit	ive) 161,902	161,902	0	0.00%
	Common Stock						
112	Proprietary Capital		Attachment 14	8,083,782,146	7,620,310,434	463,471,712	6.08%
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	117,471,234	101,567,260		15.66%
115	Less: Account 219		Attachment 14	(12,642,903)	(14,769,239)		14.40%
116	Total Common Stock		Sum Lines 112 through 115	7,976,556,215	7,531,114,813		5.91%
	····			.,,,	.,,	,.,,,,,,,,	2.2

_					2020 Projection	2019 Projection (as-filed)		
Shado	d cells are inputs	Not	ntae	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Silade	u cens are inputs	Not	nes	Reference (I EIXO I Offil Treference, attachment, of instruction)	Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
117	Debt percent	Total Long Term Debt (Notes 0	. O . D)	(Line 90 / (Lines 90 + 110 +116))	48.29%	48.19%	0.10%	
117	Preferred percent	Preferred Stock	(Q&R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	48.29% 0.02%	48.19% 0.02%		
118	Common percent	Common Stock (Notes (O 8 B)	(Line 110 / (Lines 90 + 110 + 116)) (Line 116 / (Lines 90 + 110 + 116))	51.69%	51.79%		
119	- Percent	Common Stock (Notes C	Q & K)	(Line 1107 (Lines 90 + 110 + 110))	51.09%		-0.1076	
		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)	5.06%	5.22%	-0.16%	
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock (Note	te H)	Fixed	9.80%	9.80%		
122	-	Common Clock (Mark		1700	0.0070		<u>-</u>	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%	2.51%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%	5.08%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%	7.59%	-0.08%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	288,288,061	274,475,500	13,812,560	5.03%
Compo	osite Income Taxes							
	Income Tax Rates FIT = Federal Income Tax Rate	01.4	(· O)		04 000/	21.00%	0.000/	
128	SIT = State Income Tax Rate or Composite	(Note (Note		A44h4 F	21.00% 4.54%	21.00% 4.54%		
129	·			Attachment 5 Per state tax code	0.00%	0.00%		
130 131	р Т	(percent of federal income tax deductible for state pu T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} :	ourposes)	Per state tax code	24.587%	24.587%		
132	T / (1-T)	1 - 1 - {[(1 - 311) (1 - F11)]/(1 - 311 F11 β)}-			32.602%	32.602%		
	ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(779,692)	(874,442)	94,749	10.84%
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,033,891)	(1,159,531)	125,640	10.84%
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	63,418,899	59,849,605		5.96%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)	0	(20,973,074)	n/m
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustme	ent * 1 / (1-T)	Line 135b * 1 / (1-T)	(27,810,806)	0	(27,810,806)	n/m
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	34,574,202	58,690,074	(24,115,872)	-41.09%
					,,	==,500,011	(=:,:10,012)	

				2020 Projection	2019 Projection (as-filed)		
Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
			(= (= , = , = , = , = ,	Projection	2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
_							
Revenu	ie Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	5,065,797,049	4,779,615,374	286,181,675	5.99%
138	Total Adjustment to Rate Base		(Line 51)	(1,226,833,465)	(1,163,501,561)		-5.44%
139	Rate Base		(Line 52)	3,838,963,584	3,616,113,813	222,849,772	6.16%
				.,,	-,, -,-	,,	
140	Total Transmission O&M		(Line 75)	72,950,728	73,481,283	(530,555)	-0.72%
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,705	117,059,702	3,171,003	2.71%
142	Taxes Other than Income		(Line 85)	42,381,038	41,949,222	431,816	1.03%
143	Investment Return		(Line 127)	288,288,061	274,475,500	13,812,560	5.03%
144	Income Taxes		(Line 136)	34,574,202	58,690,074	(24,115,872)	-41.09%
						5 · · · · · · · · · · · · · · · · · · ·	
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	558,424,734	565,655,781	(7,231,048)	-1.28%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	6,478,620,080	6,353,044,980	125,575,099	1.98%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,274	248,058,043	3,447,230	1.39%
148	Included Transmission Facilities		(Line 146 - Line 147)	6,227,114,806	6,104,986,937	122,127,869	2.00%
149	Inclusion Ratio		(Line 148 / Line 146)	96.12%	96.10%		
150	Gross Revenue Requirement		(Line 145)	558,424,734	565,655,781	(7,231,048)	-1.28%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,746,234	543,569,448	,	-1.26%
131	Aujusted Gross Revenue Requirement		(Lille 149 Lille 150)	536,746,234	543,569,446	(0,023,213)	-1.20%
	Revenue Credits						
152	Revenue Credits		Attachment 3	89,383,184	93,377,130	(3,993,946)	-4.28%
				,,	20,011,120	(0,000,010)	
153	Net Revenue Requirement		(Line 151 - Line 152)	447,363,050	450,192,318	(2,829,269)	-0.63%
	Net Plant Carrying Charge					(= , - , - , - , - , - , - , - , - , -	
154	Gross Revenue Requirement		(Line 150)	558,424,734	565,655,781	(7,231,048)	-1.28%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,082	4,676,269,866		6.17%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.2477%	12.0963%		
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	8.9816%	9.7568%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4785%	2.6322%	-0.15%	
	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)	235,562,471	232,490,207	3,072,264	1.32%
160	Increased Return and Taxes		Attachment 4	349,177,313	357,999,278	(8,821,964)	-2.46%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	584,739,784	590,489,484	(5,749,700)	-0.97%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,082	4,676,269,866		6.17%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.7777%	12.6274%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5116%	10.2878%		
165	Net Revenue Requirement		(Line 153)	447,363,050	450,192,318	,	-0.63%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	4,142,922	3,680,690	. ,	12.56%
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,365	986,705	1,423,660	144.28%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	453,916,337	454,859,713	(943,376)	-0.21%
	Network Service Rate						
		(Note I)	Attachment 9a/9b	14,050	13,895	155	1.11%
170 171	12 CP Monthly Peak (MW) Rate (\$/MW-year)	(Note I)	Attachment 9a/9b (Line 169 / 170)	14,050 32,308	13,895 32,735		1.11% -1.31%
17.1	Trate (WINTERSON)		(Line 103 / 170)	32,306	32,735	(421)	-1.31/0
172	Network Service Rate (\$/MW-year)		(Line 171)	32,308	32,735	(427)	-1.31%
112			(Ellie II I)	32,300	52,755	(421)	-1.0170

2020 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	Projection

Notes

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

2019 Projection (as-filed)

2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,746,234
	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	\$5,441,269 \$83,941,914 \$89,383,184
	Total Novolido Grodito	Ellio 2 · Ellio 0	φου,σου, το τ
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$4,142,922
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$453,916,337
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,050
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.308056
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.692338
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.621309
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.124262
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.088758
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.77
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.70

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	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(1,140,285,246)	3,868,860	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Δ	ttachment 1a input>	(1,155,459,111)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						The amounts recorded in this account represent retention bonuses accrued for various employees.
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,82	
							Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension	28,303,872	28,303,872	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	5,102,064	. 0	0	0	5,102,06	regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	34,404	0	0	0		4 match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,77	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these
							accounts represent accruals for both departing executives and rank and file employees.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,41	
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
201021	720.000 Tension/Netirement Accidal	410,000	410,000		•		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)	6,431,421	0	0	0	6.431.42	1 periods or upon termination.
						3,101,12	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasach workers comp reserve	654,818	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,36	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	2,576,430	0	0	0	2.576.43	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	2,0.0,	D Total unfunded pension liability as required under FAS 158.
007101	700.040	4.074.000	4.074.000				Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS
287461 287462	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390 12,970,711	0	0		0 158. D Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	U	0		n Total Supplemental Executive Retirement Plan (SERP) obligations, as required by PAS 156.
r A3 133 Dei	vauves.		0		U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0		financial instruments be valued at FMV for book purposes.
007040	445.000 N O N O N O N O N O N O N O N O N O						Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249 Regulatory L	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0		frozen derivative.
Regulatory	naminies.		0		U		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
207001	703.340 Remodile tax belefial - CA	700,700	100,100				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287052	705.431 RL Income Tax Deferral - ID	136.624	136,624	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201002	700.401 Remodile tax belefial 10	100,021	100,021				On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287053	705.342 RL Income Tax Deferral - OR	11.938.085	11,938,085	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201033	100.042 REINCOINC TOX DETETTAL ON	11,000,000	11,000,000		0	'	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
							effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287054	705.343 RL Income Tax Deferral - UT	129.816	129.816	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
201034	700.070 REINCOME TOX DETENDING OF	129,010	129,010	0	U		requirement will be given back to customers

					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287055 705.344 RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287056 705.345 RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287061 705.346 CA - Protected PP&E ARAM	217,738	217,738	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287062 705.347 ID - Protected PP&E ARAM	638,875	638,875	0		property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
201002 100.041 ID THOLECTED FIRE ANAIM	000,010	000,010			On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected
287063 705.348 OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected
287064 705.349 UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
					On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes
					effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered
					method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287065 705.350 WA - Protected PP&E ARAM	669,635	669,635	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
					significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate,
					excess deferred income taxes related to protected property are required to be amortized via the
					Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected
287066 705.351 WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
	1,100,010	1,100,010			As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator
					of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars
					on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then
					sell the credits to "regulated parties" that are required to comply with the regulations of the Clean
					Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account
					288190 was set up in 2018 for sales of credits to regulated parties.
287184 705.605 RL OR Clean Fuels Program 287186 RL Non Protected PP&E EDIT - Gross Up	119,860 56,455,524	119,860 56,455,524	0	0	0 O Gross Up of Nonprotected PP&E EDIT
					The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent
					with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits
					to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize
					use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using
					SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded
287188 100.121 RL Income Tax Property Flowthru	365,813,273	365,813,273	0	0	to SAP Account 553475, OR Clean Fuel Program Amortz Expense.
					A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences
287190 100.122 RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	and other deferred items that do not have current provision impacts.
					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 Excess Deferred Income Taxes - CA	272,759	272,759	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 Idaho resulting from the change
287192 705.281 RL Excess Deferred Income Taxes - ID	396,045	396,045	0	0	in the income tax rate.
		•			

					A complete with the catability of with a complete the course deferred income target consistent with
					A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change
287193 705.282 RL Excess Deferred Income Taxes - OR	3,876,975	3,876,975	0	(0 in the income tax rate.
					A regulatory liability established with respect to the excess deferred income taxes associated with
287194 705.283 RL Excess Deferred Income Taxes - UT	0	0	0		the non-property accumulated deferred income taxes allocable to Utah resulting from the change in 0 the income tax rate.
287194 705.283 RL Excess Deferred Income Taxes - UT	0	U	0		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 Excess Deferred Income Taxes - WA	326,187	326,187	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 Excess Deferred Income Taxes - WY	2,939,674	2,939,674	0	(0 change in the income tax rate.
					A regulatory liability established with respect to the excess deferred income taxes associated with
207/27 705 202 212 2 5 11	4.334	4 334	•		the non-property accumulated deferred income taxes resulting from the change in the income tax
287197 705.286 RL Excess Deferred Income Taxes - FERC	4,334	4,334	U	(0 rate.
287198 320,279 RL FAS 158 Post-Retirement	0	0	0		A regulatory liability used to track future revenue associated with recoverable post-retirement 0 welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	816,792	816,792	0	(A regulatory liability with respect to the Washington decoupling mechanism.
					Regulatory Liability established to record difference between the approved accelerated depreciation
007000 445 T40 B1 144 A 1 4 4 B 1 4	6.646.837	6.646.837			in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 415.710 RL - WA Accelerated Depreciation	6,646,837	6,646,837	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 705.266 RL - Energy Savings Assistance (ESA) - CA	107,017	107,017	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
					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	893,442	893,442	0	(0
					Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213 425.381 RL - BPA Balance Act - ID	826,933	826,933	0	(gualifying customers receive a credit to their bill.
					This account is created to record a contra regulatory liability for Washington's share of the ARO
					regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
					contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be
287225 605.103 ARO/Reg Diff - Trojan - WA	(62,874)	(62,874)	0	(0 reflected below-the-line.
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994	5,898,994	0	(0 Regulatory liability established to record UT solar Feed in Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	(Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base net power costs according to
					established calculations and were created to accommodate the recovery of excess net power costs
					through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent	5,671,198	5,671,198	0	(0 Regulatory liability established to record WA Def NPC.
287231 705.519 RL WA Def NPC - Noncurrent	5,671,198	5,071,198	U	(Regulatory Liability established to record the costs in excess of base net power costs according to
					established calculations and were created to accommodate the recovery of excess net power costs
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	0	0	0	(through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	7,488,062	7,488,062	0	(Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon organization pursuant to an energy cost adjustment mechanism.
20/200 FOUND THE DETERMENT ON HOROTERIN	1,100,100	.,,			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
007007 705 705 70 10 10 10 10 10 10 10 10 10 10 10 10 10		00.505			intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance
287237 705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0	(0 instead 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 Rev	829,837	829,837	0	(greenhouse gas pollution emission allowances .
007050 705 100 2 11 001 10 5	4 070 770	4.070.770	0		Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Lia - OR Inj & Dam Reserve	1,976,773	1,976,773	U	(0 in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Lia - ID Property Ins Reserve	190,832	190.832	0		0 in excess of insurance claims incurred.
			_		Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Ins Reserve	1,732,015	1,732,015	0	(0 in excess of insurances claims incurred. Populatory liability used to record the Myoming allocation of storm related property demands.
287259 705.455 RL - Property Insurance Reserve - WY	189,594	189,594	0	(Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
			_		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 100.100 RL ITC	495,889	495,889	0	(0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depr - WY	508,162	508,162	0		D depreciation.
					Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	201,696	201,696	0	(0
					Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conserv Chrg	1,075,744	1,075,744	0		expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy 0 efficiency programs.
201 200 100.200 RE ON EHEISY CONSERVENIS	1,070,744	1,070,744	0		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(65,343)	(65,343)	0	(0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	264,602	264,602	0		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
201012 100.102 MINO Neg Elabiliado	204,002	204,002	U		0 retirement obligations. NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a
					benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company
					receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing
287316 715.720 NW Power Act - WA	115,544	115,544	0	(0 account.
207274 400 40F Income Tay MA Flour through	181,679	404.070			Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through		181,679	0		0 Washington on certain non-property related temporary book-tax differences. Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance Reclass	5,131,927	5,131,927	0	(
			<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 Troian Decom Cost-Regulatory Asset	1 310 262	1 310 262	0		
287441 605.100 Trojan Decom Cost-Regulatory Asset	1,319,363	1,319,363	0	(0 Plant that are in excess of those approved for recovery by regulatory authorities.
287441 605.100 Trojan Decom Cost-Regulatory Asset 287445 610.142 RL - UT Home Energy LifeLine	1,319,363 371,395	1,319,363 371,395	0	0	

287453 610.143 RL - WA Low Energy Program	123,924	123,924	0	c	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
					Regulatory liability established to record revenues received from customers 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	630,271	630,271	0	C	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	93,650	93,650	0		company's Blue Sky renewable energy program, which are then used to purchase renewable energ certificates.
201414 100.211 RE-Dide Sky Hogram WA	00,000	55,555			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	52,721	52,721	0	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 energ
287476 705.273 RL - Blue Sky Program UT	2,456,455	2,456,455	0	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 energ
287477 705.274 RL - Blue Sky Program ID	59,385	59,385	0	C 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 energ
287478 705.275 RL - Blue Sky Program WY	114,658	114,658	0	C	0 certificates.
007100 117 000 21 2					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depre	1,284,244	1,284,244	0	C	0 due to the implementation of new rates on January 1, 2014. Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depre	(1,635)	(1,635)	0	C	depreciation due to the implementation of new rates on January 1, 2014.
207210 20221 51 5 15 17 12 17					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	C	0 medical obligations. Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	C	0 on Utah's allocable share of the post-retirement medical settlement loss.
					Regulatory asset established to segregate the accumulated wyoming carrying charges to be
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	C	0 recovered on Wyoming's allocable share of the post-retirement medical settlement loss. Regulatory asset established for the Oregon allocated share of a post-retirement benefits
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	C	measurement date change transitional adjustment recorded in December 2008.
CONTROL AUGUST DA DA DA DA ADAMATA CA					Regulatory asset established for the California allocated share of a post-retirement benefits
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards	0	0	0	0	measurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	187,100	187,100	0	C	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	72,551,413	72,551,413	0	0	0 State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(15,275,088)	(15,275,088)	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss 0 carryforward.
287371 DTA 930.100 Oregon BETC Credits	1,599,420	1,599,420	0	Ö	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	1,611,177 354,878	1,611,177 354 878	0	C	Oregon state income tax credit carryforward.
287494 DTA Idaho ITC Carryforward	15,240,731	15,240,731	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	224,138	224,138	0	C	Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	255,284	255,284	0		California state income tax credit carryforward.
Loss Contingencies	0	0	U		Accrued liability established reserves (contingent liabilities) for anticipated injury and damage
287970 415.815 Ins Rec Accrual	0	0	0	C	0 expenses.
287341 910.530 Injuries & Damages Asset Retirement Obligations	3,872,782	3,872,782	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287339 105.400 FAS 143 ARO Liability	53,101,152	53,101,152	0	O	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0	0	0	C	Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	C	valuation allowance against state income tax credits that may not be realized before they expire.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		and for which the accumulated deferred income tax liability is expected to be reversed upon audit to
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	0	0	the Internal Revenue Service. O Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	360,275	360,275	0	C	0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	430,058	430,058	0	0	0 Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	1,562,198	1,562,198	0	0	O Accrued final reclamation expenditures for the Trapper mine.
207242 747 242 24 1 1 2 2 2 2 2	40				Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Oblig	127,166	127,166	0	C	0 tax purposes.
287240 605.301 Environmental Liab- Reg	13,647,196	13,647,196	0		Regulated environmental remediation costs required at various abandoned/closed mines and othe 0 work sites.
201240 000.001 Environmental Liab* Neg	13,047,190	13,047,196	0	C	Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liab- NonReg	660,571	660,571	0	C	0 other work sites.
287270 Valuation Allowance for DTA	(675,631)	(675,631)	0	C	0 Valuation allowance against items that may not be realized before they expire.
287290 425.150 Lewis River- LWD Fund Liab	267,814	267,814	0	C	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement.
	257,014	201,014			Accrued liability used to defer credits for book purposes that are received from Citibank in
					connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred
287297 505.155 Deferred Revenue - Citibank	69,114	69,114	0	0	until such time as it is known that requisite spending thresholds have been met and PacifiCorp is 0 entitled to the credits.
	20,111	22,711			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 emmission reduction credit.
287321 100.100 ITC	1,863,169	1,863,169	0	C	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
207227 745 405 MOLEO C Wire Leave	137,194	137,194	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ov the annual service agreement period.
	.07,104	, 104	0		Accrued liability for refundable cash deposits received from customers who wish to reserve
287337 715.105 MCI F.O.G. Wire Lease					transmission line services. These deposits are fully refundable. The deposits are recognized as
	£71.000		F74 000		
287338 415.110 Def Reg Asset-Transmission	574,232	0	574,232	C	income when the service contract is fulfilled.
	574,232 2,261,919	2,261,919	574,232	0	
287338 415.110 Def Reg Asset-Transmission		2,261,919 1,161,582	574,232 0 0	0	income when the service contract is fulfilled.

							Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320 N Umpqu	ua Settlement Agmt	5,840,431	5,840,431	0	C	0 enhancement.
							Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear Rive	ver Settlement Agreement	4,155,873	4,155,873	0	0	0 settlement obligations.
							Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp
287393	425.110 Tenant Le	Lease Allowances	38,185	38,185	0	C	0 be amortized as expenses are incurred.
287415	205.200 M&S Inve	ventory Write-off	534,687	534,687	0	C	0 Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse	Accrued Final Reclamation	2,121,972	2,121,972	0	0	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.
287430	505.125 Accrued F	Royalties	1,768,604	1,768,604	0	C	
							Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479	105.221 Safe Harl	rbor Leases - Cholla	19,734,360	19,734,360	0	C	0 Credit Corp for the Cholla generation plant.
							Book-tax difference related to the reporting of book income from Bridger Coal Company on the
287482	205.025 PMI Fuel	Cost Adjustment	0	0	0	C	0 books of PacifiCorp.
							A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret)
287489	910.515 Deseret S	Settlement Rec	18.808	18.808	0	C	0 regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	Non-curr	r def fed tax cor ben of int	162,294	162,294	0	C	Non-current federal benefit of interest on corrections.
287817	Non-curr	r def fed unc tax pos ben of int	23,634	23,634	0	C	0 Non-current federal benefit of interest on uncertain positions.
287827	Non-curr	r def sta tax cor ben of int	35,086	35,086	0	C	0 Non-current state benefit of interest on corrections.
287837	Non-curr	r def sta unc tax pos ben of int	5,112	5,112	0	0	0 Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0
Subtotal - p			824,459,612	799,783,864	574,232	0	0 24,101,516
	109 Above if not separ		378,658,561	378,658,561	0	C	0
	106 Above if not separ	arately removed	2,576,430	0	0	C	0 2,576,430
Total			443,224,621	421,125,303	574,232	C	0 21,525,086

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Palant 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

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

Schedule ADIT-281

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(180,339,430)	(180,339,430)	0		0 (Depreciation on pollution control facilities.
Rounding	0	0	0		0	
Subtotal - p275	(180,339,430)	(180,339,430)	0	(0	
Less FASB 109 Above if not separately removed	0	0	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(180.339.430)	(180,339,430)	0		0	

- Instructions for Account 281:

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

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

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

 4. ADIT items related to Board 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

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

Schedule ADIT-282

	A .	D	C	U	E	F	· · · · · · · · · · · · · · · · · · ·
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 28	82						
							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		Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4.524.862)	(4.524.862)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
		1,12,72,7					Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	69,021	69,021	0	0		Ulicensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(24,192,983)	(24,192,983)	0	0		Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	163,640,792	163,640,792	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	(1,083,823)	0	0	(1,083,823)		o related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	2,351,250,809	2,351,250,809	0	0		Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,149,731	16,149,731	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	3,393,596		0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	22,999,656	22,999,656	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		0
287605	Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortizaton	0	829,067	(829,067)	0		PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605		Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52.512.387)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308	Ō	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605 287605		Direct Assignment: General Fixed Assets Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	189,338,393 4,230,621	0	0		PowerTax Report #257: General Book Allocation Group. PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
20/003		Direct Assignment. General Fixed Assets - Deletted EDIT Amortization	- 0	4,230,021	U	U	(4,230,621)	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	(1,598,585)	0	Credit Corp for the Cholla generation plant.
207600	105 222	Challe CLII NODA (Lease Amerization)	647.446	0		647,446		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.223	Cholla SHL NOPA (Lease Amortization)	647,446	U	U	647,446	U	Credit Corp for the Cholla generation plant. Book-tax basis difference for coal mine development costs, which are capitalized for book
								purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year
								incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.165	Coal Mine Development	0	0	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view
								of the recession of the working face of the mine. For book purposes, these costs are capitalized.
287605	105.170	Coal Mine Extension Costs	0	0	0	0	0	For income tax purposes the costs are deductible in the period paid or incurred.
287605	105 152	Contract LiabilityBasis Adj - Chehalis	(127,166)	(127,166)				Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605		Contract LiabilityBasis Adj - Chenalis Contract LiabilityBasis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	0	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605		Contribution in Aid of Construction	245,315,425	245,315,425	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	(191.061.776)	(191.061.776)	0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
			,,	(101)001)110)				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	1,378,419	1,378,419	0	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 purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141	Debt AFUDC	(163,018,214)	(163,018,214)	0	0	0	interest on debt.
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	0	taxable income as compared to book income.
								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 differenes 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	(1,360,854,056)	(1,360,854,056)	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	(79,920,415)	(79,920,415)	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	(4,026,581)	(4,026,581)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	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	22,466,833	0	0	22,466,833	0	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 287929	105.148	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.
201929	100.400	Notific Nethoval Costs	(247,201,003)	(247,201,003)		0		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
			7 I					purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286691								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	O	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	<u> </u>	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	C	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
000000			(5), (5), (5), (6), (6), (6), (6), (6), (6), (6), (6		0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286697		NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(6,748,788)	(6,748,788)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697			(5), (5), (5), (6), (6), (6), (6), (6), (6), (6), (6		0	0	o o	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286697			(5), (5), (5), (6), (6), (6), (6), (6), (6), (6), (6		0	0	C	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286697			(5), (5), (5), (6), (6), (6), (6), (6), (6), (6), (6		0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
286697 286692	105.113		(5), (5), (5), (6), (6), (6), (6), (6), (6), (6), (6		0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	o o	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
286692	105.113	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(3,768,586)	(3,768,586)	0	0	C C	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.113	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, was effective on the date of enactment, or December 31, 2017. As a result of the Anage in law, the deferred tax assets and liabilities were revalued at the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the Anage in law, the deferred tax assets and liabilities were revalued at the new tax rate, was effective on the date of enactment, or December 31, 2017. As a
286692	105.113	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.113	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 32, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 32, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purpose
286692	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(3,768,586)	(3,768,586)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692 286693	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(3,768,586) (10,009,386) (93,279,909)	(3,768,586) (10,009,386) (93,279,909)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On
286692 286693	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(3,768,586) (10,009,386) (93,279,909)	(3,768,586) (10,009,386) (93,279,909)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purpose
286692 286693	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(3,768,586) (10,009,386) (93,279,909)	(3,768,586) (10,009,386) (93,279,909)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On
286692 286693 286695	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR NonProtected PP&E EDIT - WA	(3,768,586) (10,009,386) (93,279,909) (20,865,641)	(3,768,586) (10,009,386) (93,279,909) (20,865,641)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purpose
286692 286693	105.113 105.107 105.108	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(3,768,586) (10,009,386) (93,279,909)	(3,768,586) (10,009,386) (93,279,909)	0	0	0	result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On
286692 286693 286695	105.113 105.107 105.108 105.109	NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR NonProtected PP&E EDIT - WA	(3,768,586) (10,009,386) (93,279,909) (20,865,641)	(3,768,586) (10,009,386) (93,279,909) (20,865,641)	0	0		rissult of the change in law, the deferred tax assets and liabilitiles were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. O

2006 16.4 - See 17 Charles 17.1								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
Part	287605	320.210 R & F - 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.
2012								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
1809 1809								
1999 1999	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets		(27,337)	0	0	C	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
2009 1919	287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	income tax normalization rules.
1975 1985	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	C	income tax normalization rules.
1975 1975	287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	C	income tax normalization rules.
Procedure has all officers and processing and pro	287605	105 131 Reclass to Pollution Control Facilities Depreciation	180 339 430	180 339 430	0	0		
\$1,000 \$,	,,				Book-tax basis difference related to relocation reimbursements, which depending on whether or not
1975 10.12 Separa Discolorion 1973 1975	287605	105.140 Reimbursements	21,672,077	21,672,077	0	0	C	depreciable for income tax purposes.
18.572 18.583 R. Cortin Calendro December 10.00 Coll. 1985 Coll. Coll. 1985 Coll. Coll. 1985 Coll. Col								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.
200711 415 003 R Contro-Carbon Decommissioning - Display 100 170	287605	105.122 Repairs Deduction	(379,313,893)	(379,313,893)	0	0	C	
2722 415-95 R Centra Carbon Decommensoring - U 12-19-56 C. 21-19-66 D. 19-56 D. 19			(000 700)	(000 7 00)				decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
145.005 10.	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	(This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
PRINCE P	287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.219.066)	(2.219.066)	0	0		
1972 16 15 16 16 16 16 16 16			(-)	(-)				This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
The second part of the control of th	287223	415.935 RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	. 0	C	general rate order/stipulation (Docket 20000-405-ER11).
2718 10.12 R. Effects of Ratemating - Freed Asserts - PME Fed City								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are
According application for round desirent bits current as passed with the current in the large tree free prepared by confirmed as the real part of southern as the current in the current in the large tree free prepared by confirmed as the real part of southern as the current in the current as the large tree free prepared by confirmed as the real part of southern as the large tree free prepared by confirmed as the tree prepared by confirmed as the same part of southern as the large tree free prepared by the	287180	100 122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7 633 104	7 633 104	0	0		probable of being refunded as the temporary book-tax differences reverse and result in higher
2018 10.12 R Effects of Ratematry - Fuer Assets	207 103	100.122 RE - Ellects of Naternaving - Fred Assets - Fill Fed Only	7,033,104	7,033,104	U	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287193 100.120 R René de d'asemaking - Fixed Anseit de Parental (1997) 100.450 R René ARG Liability (1982) 201.201.630 0 0 0 0 0 0 0 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 differenes reverse and the amount of tax
207101 10,121 R Her-MPG (Asset) 1,202,010								benefits associated with fixed assets that have previously been flowed through to customers and
On December 22, 2017, Tax Cuts and other Act was agreed into law by the President. In supplication of the change in the group in the change in the compact may be a president of the change in the compact may be a president of the change in law, the defined as assets and full-libities was revealed at the new other content of the change in law, the defined as assets and full-libities was revealed at the new other content of the change in law, the defined as assets and full-libities was revealed at the new other content of the change in law, the defined as assets and full-libities was revealed at the new other content of the change in law, the defined as assets and full-libities was revealed at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as assets and full-libities was recorded at the new other content of the change in law, the defined as a decess and full-libities was recorded at the new other content of the change in law, the defined as a decess and full-libities was recorded at the new other content of the change in law, the defined as a decess and full-libities was recorded at the new other content of the change in l	287187	100.121 RL - Effects of Ratemaking - Fixed Assets			0	. 0	C	income as compared to book income
purposes, The review tax rate was effective on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or December 31, 2017, established in the changers in two effectives on the date of enactament, or EDIT in the changers in two effectives on the date of enactament of the present of the present of the changers in two effectives on the date of enactament, or December 31, 2017, established in a minural referred to an Excess Deferred from Times, or EDIT in the changers in the c	28/313	105.450 RL - Non-ARO Liability	247,201,083	247,201,083	0	0	C	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
Package 100 123 RL NonProtected PPAE EDIT - CA								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286991 100.123 RL - NonProtected PP&E EDIT - CA 0.748.788 0.749.788								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
spillcart change is the corporate income tax rate is enduced from 35% to 21%. For CA, purposes, the new tax rate was efficient on the date of entertment, of December 23, 237 seed of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined as a state of the change in tax, the defined tax as state of the change in tax, the defined tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new which resided in a manuar treferred tax assists and isabilities were revalued at the new tax as a state of the company of	286691	100.123 RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	C	
purposes, the new tax rale was effective on the date of exactments of 2, 2071 result of the change in sub, the defirend tax assets and sibblilities were revulued at the new which resulted in an anount referred to as Excess Defired income? 3.768,586 100.128 RL - NonProtected PP&E EDIT - FERC 286992 100.124 RL - NonProtected PP&E EDIT - ID 10.009.386 10.009.386 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
286697 100.129 RL - NonProtected PP&E EDIT - FERC 3,768,586 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into low by the President. On significant changes is the corporate income farm 35% to 21%. For CA purpose, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the defined tax scales and solidation with the common farm. The common farms of the change in law, the defined tax scales and solidation with the common farms. The common farms of the change in law, the defined tax scales and solidation with the common farms. The common farms of the change in law, the defined to an income farms, or EDIT. 288693 100.125 RL - NonProtected PP&E EDIT - OR 03.279.000 03.279.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000007	400 400 PL NorDoute de l'EDIT FEDO	0.700.500	0.700.500				
pinposes, the new tax rate was effective on the date of enactment, or December 31, 2017 Beefer District Company or Company of the Company of	286697	100.129 RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	(On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
result of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the deferred tax assess the law of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal of the change in law, the deferred tax assess and liabilities were revalued at the reveal the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the law of the change in law, the deferred tax assess and liabilities were revalued at the reveal tax assess the law of the change in law, that the law of the law of the law of the law of the l								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286692 100.124 RL - NonProtected PP&E EDIT - ID 10,009.386 10,009.386 10,009.386 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
significant changes is the corporate income tex rate las reduced from 3% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred to as Excess land liabilities were revaluated at the new which resulted in an amount referred to as Excess ledered income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Job Ax twas signed into law by the President. On significant changes is the corporation new tax rate is reduced from 35% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revaluated at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 206695 100.127 RL - NonProtected PP&E EDIT - WA 20,865,641 0 0 On December 22, 2017, Tax Cuts and Job Ax twas signed into law by the President. On Significant changes is the corporate income tax rate is reduced from 35% to 21%. For GA purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revaluated at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2,846,881) 0 On Section 105,100	286692	100.124 RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	C	
result of the change in law, the deferred tax assets and labilities were revalued at the new which resulted in an amount referred to as Excess Deferred florome Taxes, or EDIT. 286693								In December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
28693 100.125 RL - NonProtected PP&E EDIT - OR 93.279.909 93.279.909 0 0 0 0 which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 28693 100.127 RL - NonProtected PP&E EDIT - WA 20.885.641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On Significant changes in the deferred tax assets are lise reduced from 35% to 21%. For GA, purposes, the new tax rate was effective on the date of enabrem, or December 31, 2017, result of the change in law, the deferred tax assets were revalued at the new which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. 286695	200002	400 425 DI NapProtected DDSF FDIT OD	02 270 000	02 270 000				
purposes, the new tax rate was effective on the date of enactment, or December 31, 2017 result of the charge in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 21, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 22, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 22, 2017, Tax Cutts and Jobs Act was signed income Taxes, or EDIT. On December 23, 2017, Tax Cutts and Jobs Act was signed income tax rate is reduced from 35% to 21%, For CAS. John Care Page EDIT - WY As A91,281 As A91,281 O O O O O O O O O O O O O O O O O O O	200053	100.125 RE-NOIFFORECEUT FOR	93,279,909	93,279,909		0		On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
286695 100.127 RL - NonProtected PP&E EDIT - WA 20.865,641 20.865,641 0 0 0 On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. On significant changes is the corporate is the corporate is the corporate in the date of enactment, or December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.135 Safe Harbor Lease Rate Differential 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.123 Sec. 481a Adjustment - Repair Deduction 287605 105.116 Solar ITC Basis Adjustment (7,170 (7,170) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28695 100.127 RL - NonProtected PP&E EDIT - WA 20,865,641 20,865,641 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
significant changes is the corporate income tax rate is reduced from 35% of 20% cD17%. For GAA purposes, the new fact rate was effective on the date of enactment, of December 31, 2017 result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2,846.881) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286695	100.127 RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	(
result of the change in law, the deferred tax assets and liabilities were revalued at the new which resulted in an amount referred to ax sexess Deferred Income Taxes, or EDIT. 287605 105.135 Safe Harbor Lease Rate Differential (2.846,881) (2.8								significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
28699 100.128 RL - NonProtected PP&E EDIT - WY 38,491,281 38,491,281 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
287605 105.135 Safe Harbor Lease Rate Differential (2.846,881) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286696	100 128 RL - NonProtected PP&F FDIT - WV	38 401 201	38 401 201	0	0		which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
Book-tax difference related to a one-time adjustment required by the Internal Revenue Co change in accounting method for income tax purposes. In 2008, PacifiCrop Revenue discussion accounting method for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are of the property of the projects are qualified for the 30% solar investment tax credit (ITC). The projects are qualified for the 30% solar investment tax credit (ITC) when the projects are qualified for the 30% solar investment tax credit (ITC) arrays needs to be reduced by one-half of the solar arrays. 287605 105.116 Solar ITC Basis Adjustment (7,170) 0 0 0 0 between book basis and tax basis for the solar arrays. 287711 110.205 Tax Depletion-SRC 154,934 154,934 0 0 0 book and tax purposes. 287810 105.471 UT Klamath Relicensing Costs 8.680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.					Ü			Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) (154,568,137) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.135 Sale Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	C	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
287605 105.123 Sec. 481a Adjustment - Repair Deduction (154,568,137) 0 0 0 0 0 0 0 0 0								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
The projects are qualified for the 30% solar investment tax credit (ITC). The abasis of the solar iTC star basis of the solar iTC star basis of the solar iTC star basis of the solar iTC, therefore creating basis difference selected to different methods for computing deductible periodic depletic star in the solar interval in the solar interval interva	287605	105 123 Sec. 481a Adjustment - Renair Deduction	(154 569 127)	(154 560 127)				capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287805 105.116 Solar ITC Basis Adjustment (7,170 (7,170 0 0 0 between book basis and tax basis for the solar arravs.	201005	100.120 Sec. 4018 Aujustinent - Repail Deduction	(154,568,137)	(104,008,137)	0	0		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
28771 110.205 Tax Depletion-SRC Book-tax difference related to different methods for computing deductible periodic depletic 287301 105.471 UT Klamath Relicensing Costs 0 0 Book-tax difference related to relicensing cost for Klammath Dam. Rounding 1 1 0 0 0 0	287605	105.116 Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0		between book basis and tax basis for the solar arrays.
287301 105.471 UT Klamath Relicensing Costs 8,680,735 8,680,735 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam. Rounding 1 1 1 0 0 0 0		•			0	0		Book-tax difference related to different methods for computing deductible periodic depletion for
Kounaing 1 1 0 0 0	287301	105.471 UT Klamath Relicensing Costs			•	•	(Book-tax difference related to relicensing cost for Klammath Dam.
Subtotal - p275 (2,910,580,066) (1,542,848,627) (1,140,859,478) 20,431,871 (247,303,832)	Subtotal - p27	75	(2,910,580,066)				(247,303,832)	
Less FASB 109 Above if not separately removed 1,129,676,044 0 0 0 0	Less FASB 10	39 Above if not separately removed					0	

Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	

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

	Α Α	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			rtoiatoa	rtolutou	rtolutou	riolatoa	- Garage Control of the Control of t
	egulatory Assets						
287849	415.424 Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	416,140	416,140	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413 Contra RA - Deer Creek Abandonment - OR	1,748,164	1,748,164	0	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414 Contra RA - Deer Creek Abandonment - UT	963,534 2,723,925	963,534 2,723,925	0	0		Regulatory asset to record UT 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	2,723,925 92,367	92,367	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
207040	413.410 Conta na - Deer Creek Abandonment - WT	52,307	52,307	0	U		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
							pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0		0
							Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
							UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851	415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	0		0 disposition.
							Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
007055	445 404 Contro DA LIMMA Donaira WA	4 000 700	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	0	U		disposition. Regulatory asset to record benefits and administrative costs related to the California Alternative
287747	705.240 RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0		Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201141	700.240 TW - Alchald for Energy Frogram (OARE) - OA	(00,242)	(03,242)		•		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(29,172,770)	(29,172,770)	0	0		o retirement obligations.
		V -1 / -1	\ -1 / -1				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	(1,752,861)	(1,752,861)	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	(48,856)	(48,856)	0	0		parks to direct utility service.
007005	445 000 PA Outlies Black December /	(847,911)	(847,911)	^			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	(847,911)	(847,911)	U	U		inventory from decommissioning. 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.
200301	410.000 TW - Oalborn Falls Decommentary - OA	12,707	12,101		•		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.
							Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984	415.923 RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0		0 depreciation due to the implementation of new rates on January 1, 2014.
							Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985	415.924 RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0		depreciation due to the implementation of new rates on January 1, 2014.
007000	445 COS - DA - Ontro Harrando Hart MOV	(500.540)	(500 540)	^			Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
287986	415.925 RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	U	U		0 depreciation due to the implementation of new rates on January 1, 2014.
287581	415.824 RA - Contra Pension MMT & CTG - CA	0	0	0	0		Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
201001	TOTAL TOTAL CONTROL OF THE CONTROL O		·	•			Regulatory asset established for the Oregon allocated share of a pension curtailment gain and
287577	415.820 RA - Contra Pension MMT & CTG - OR	(1)	(1)	0	0		measurement date change transitional adjustment recorded in December 2008.
							Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on
286903	320.271 RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0		the elimination of the cash balance option in the company pension plan.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
007500	445.000 PA PA C 45 APPO 45 APPO 45	// /00 /00	44 400 400				Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	0		0 pursuant to an energy cost adjustment mechanism.
							Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(7.467.384)	(7.467.384)	0	0		pursuant to an energy cost adjustment clause.
		(.,,,	(1,101,001,				Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	0	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	26,525	26,525	0	0		0 request for proposal for new generation.
				_			Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0		0 from customers through California rates.
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(10, 440)	0			Regulatory asset/liability established to record funding for qualifying intervenors that are collected
20/04/	425.100 RA - Deletted Intervenor Funding Grants - ID	(10,440)	(16,440)	0	U		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	(227,906)	(227,906)	0	0		o from customers through Oregon rates.
201010	TO. SOC. THE DOLLING MAINTENANT GRAINS CHAINS	(EE1,000)	(EE1,000)	•			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(121,333)	(121,333)	0	0		0 regulatory order.
							Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(341,401)	(341,401)	0	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	2,996,799	2,996,799	0	0		0
20/014	430.100 TVA - Demand Side Management - Noncurrent	2,990,799	2,990,799	U	U		Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981	415.920 RA - Depreciation Increase - Idaho	21,367	21,367	0	0		0 to the implementation of new rates on January 1, 2014.
	,	21,001	2.,007				or range of variable 1, 2011.

						1	1	1
287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	C		0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983		RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
								Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287576	430.110	RA - DSM Balance Reclass	(5,131,927)	(5,131,927)	C		0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
007040	445 440	DA. Franci Wash Mining	(07.004.407)	(07.004.407)				the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840		RA - Energy West Mining	(67,294,167)	(67,294,167)				with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	0		0	amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	502,643	502,643	C	1	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320 270	RA - FAS 158 Pension Liability	(109,192,092)	(109,192,092)			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	501,052	501,052	C		0	benefits liability. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	C	1	0	sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	C		0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	C	1	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	(193,192)	(193,192)	C	1	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	(21,050)	(21,050)	C		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 resu
287977		RA - Noncurrent Reclass - Other	(26,525)	(26,525)	C	1	0	in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	C		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 Trasnsportation Electrification Pilot	(11,996)	(11,996)	C		0	transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(201,696)	(201,696)	C		0	Reclass of miscellaneous regulatory assets/liabilityles that have flipped to debit/credit balances.
287972	320.285	RA - Post Employment Costs	(212,004)	0	C		(212,004)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	C	1	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatir 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	(12,719)	(12,719)	0		0	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	(36,421)	(36,421)	C	1	0	portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0		0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	Č		0	Reg Asset established to record Washington's portion of stock redemption costs.
								Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable ener creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	C		0	
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	C		0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits include in rates that differ from actual renewable energy credits.
								Regulatory asset established to capture the noncurrent portion of the difference between renewal energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	C		0	
287889	415 883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	0		0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
								Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 287971	415.866 415.868	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,260,259) (2,393,394)	(1,260,259) (2,393,394)	<u>C</u>		0 0	photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
			(2,555,551)	(=)===(================================				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	(8,913)	(8,913)	0		0	for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	C		0	recover \$545,000 of costs recorded related to a storm in California.
286911		RA - Transportation Electrification Pilot - CA	112,508	112,508				Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
		·						Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	С		0	2018. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	C		0	Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	C		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	2,393,394	2,393,394	C		0	
			(26,739)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639		RA - WA Colstrip #3	, .,,	(26,739)	C			generating plant. Regulatory asset established torecord the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	C		0	Washington Utility and Transportation Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	C	1	0	and 2018.
287848	320 281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)				Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir medical obligations.
								Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	C		0	on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(5,469)	(5,469)	C		0	recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
	705 451	RL - Property Insurance Reserve - OR	(750.685)	(750.685)				Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917							· I	

					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.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(23.548.525)	(23.548.525)	0	0	10. 100, Which requires that certain infancial madunicing be valued at 1 WV 101 book purposes.
2010 to 100.110 to 110.1100 distances dampedo	(20,010,020)	(20,010,020)			Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886 415.837 RA - Frozen MTM	(19,362,370)	(19.362.370)	0	0	0 derivative.
FERC 283 - Other	(13,302,370)	(13,302,370)	0	0	o derivative.
FERC 203 - Other	U	U	U	U	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and
287650 205.100 Coal Pile Inventory Adjustment	(27.155)	(27.155)	0	0	0 Trail Mountain coal inventory.
207050 205.100 Coal File Inventory Adjustment	(21,155)	(27,155)	0	U	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
				_	
287936 205.025 Fuel Cost Adjustment	(89,756)	(89,756)	0	0	Coal and a credit to coal inventory.
					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	(742,255)	(742,255)	0	0	o amortized over the remaining life of the plant.
					The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	0	0	0	0	Medicare subsidy, required under FAS 158.
					Asset accrued for a deferred expense related to costs incurred for the termination of a power
					purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287656 425,280 Joseph Settlement	0	0	0	0	0 the original contract.
					Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(95,975)	(95.975)	0	0	0 months or less
287907 210.185 Prepaid Aircraft Maintenance	(55,575)	(55,575)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
207907 210.165 Prepaid Aircraft Maintenance	U	U	U	U	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(79.123)	(79.123)			
287665 210.130 Prepaid Taxes - ID POC	(79,123)	(79,123)	U	U	months or less.
				_	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0 12 months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(3,450,433)	0	0	(3,450,433)	0 Book-tax difference associated with the timing of deductibility of property taxes.
					Prepaid property tax book to tax differences for which the accumulated deferred income tax liablity
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0 is expected to be reversed upon audit by the Internal Revenue Service
					Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(771,986)	(771.986)	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	(176,739)	(176,739)	0	0	0 137511.
20000 210.100 Trapala Water rights	(110,100)	(170,700)			Accrued liability associated with the acceptance of the Roque River (Prospects 1, 2, & 4) FERC
					license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287289 425.130 Rogue River-Habitat Enhance	(37,177)	(37,177)	0	0	
201209 425.130 Rogue River-Habitat Efficience	(31,111)	(37,177)	U	U	escalated, over a period of 9 years for habitat enhancement. Asset accrued for a deferred expense related to costs incurred for the termination of a power
007050 405 050 700 0	// /000	44.400			purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653 425.250 TGS Buyout	(4,122)	(4,122)	0	0	the original contract.
					Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0	0 purposes.
					Deferred compensation plan investments are being treated as "trading securities" where they are
					invested based upon the plan participants' personal investment elections. Starting in July 2010, the
					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	(209,674)	0	0	0	(209,674) earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930) To record unrealized gains/losses from the long term incentive plan.
	(101,000)				Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966 415.834 Noncurrent Asset - Frozen MTM	(1.792.457)	(1.792.457)	0	0	0 regulatory asset for frozen derivative.
287492 OR BETC - Purchased Credits - Non-Cash	(74.524)	(74.524)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding	(14,524)	(14,324)	0	0	Dook-tax unference related to the Gailf Off purchased Business Energy Tax Credits.
Subtotal - p277	(285,789,510)	(278,417,675)	0		(529,608)
					(529,000)
Less FASB 109 Above if not separately removed	(8,913)	(8,913)	0		U
Less FASB 106 Above if not separately removed	(005 705	0	0		U (FOR A)
Total	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)

- 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 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 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	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)					
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0					
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)					
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597					
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)					
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%					
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,170,187	(10,769,333)					
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					(758,881,055)				
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,868,860	(19,042,726)	(1,155,459,111)				
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up				(758,881,055)				

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	0						
Employee B	enefits						
287414	505.700 Accrued Retention Bonus	27,772	0	0	0	27,772	
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	5,402,412	0	0	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
		0.074				0.074	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071 2,473,185	0	U	0		match of AIP, payroll tax (employer portion), and LTI. Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	0	2,473,185	
287326	720.500 Severance Accrual - Cash Basis	157,578	0	0	0	157,578	
287327	720.300 Pension/Retirement Accrual - Cash Basis	397,298	397,298	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)	6,227,380	0	0	0	6,227,380	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	610,677	0	0	0	610,677	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	6,962,522	0	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,615,031	0	0	0	2,615,031	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 the Hunter plant.
287460	720.800 FAS 158 Pension Liability	18,536,580	18,536,580	0	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De	ivatives:						United the desired to the second seco
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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. Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249 Regulatory	415.839 NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	0	frozen derivative.
regulatory	daminos.						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	1,774,469	1,774,469	0	0	0	and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	198,629	198,629				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
20/052	705.341 RL IIICOME Tax Deferral - 10	190,029	190,029	U	0	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
287053	705.342 RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	0	regulatory informing established to record the deterral or head revenue for excess income taxes in rates 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%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	0	0	O	rates for Utah 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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	0	and reduced the federal income tax rate from 35% to 21%.
007050	705.045 0.1	572,721	572,721				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	5/2,/21	5/2,/21	U	0	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&E EDIT Amortization - CA	819,472	819,472	0	0	0	amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT 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	9,606,196	9,606,196	0	(0 amortization for return to Oregon customers pursuant to regulatory order.
287064 705.349 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	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	2,624,129	2,624,129	0		Regulatory liability established to record the deferral of protected property related EDIT
			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	5,950,126	5,950,126	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	8,843,563	8,843,563	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	22,969,779	22,969,779	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	100,330,266	100,330,266	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	24,203,327	24,203,327	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 705.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	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	177,211,110	177,211,110	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	1,033,880	1,033,880	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	3,720,223	3,720,223	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	6,444,285	6,444,285	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	13,062,075	13,062,075	0	(0 0 35% to 21%.
					Regulatory liability established to defer Utah'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
287126 705.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	(0 35% to 21%.
					As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon
					service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers
					who own electric cars on an annual basis by the Oregon Department of Environmental Quality
					(DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that
					is consistent with the monetization principles adopted by the OPUC in December of 2017.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	0		Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
•					A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0		flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
	1,576,465	, , , , ,	•		Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	U		PMI's portion of Bridger Coal Company fixed assets A regulatory liability established with respect to the excess deferred income taxes associated with
AND	070.750				the non-property accumulated deferred income taxes allocable to California resulting from the
287191 705.280 RL Non-Property EDIT - CA	272,759	272,759	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 Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID	363,042	363,042	0	(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		the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
					A regulatory liability established with respect to the excess deferred income taxes associated with
207406 705 205 DI Non Droposty CDIT MAY	2,939,674	0.000.074			the non-property accumulated deferred income taxes allocable to Wyoming resulting from the
287196 705.285 RL Non-Property EDIT - WY	2,939,674	2,939,674	0		0 0 change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement
287198 320.279 RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	(0 welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	4,427,455	4,427,455	0	(0 A 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	9,747,596	9,747,596	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 705.266 RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	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 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	1,364,948	1,364,948	0	(0
					Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213 425.381 RL - BPA Balance Act - ID	710,943	710,943	0	(0 gualifying 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 Troian unrecovered plant and decommissioning costs. The reason for this
					contra account is that substantially all Trojan - related costs were disallowed in Washington;
287225 605.103 ARO/Regulatory Difference - Trojan - WA	(62.340)	(62.340)	0		therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0		0 Regulatory liability established to record UT solar Feed in Tariff.
287229 705.527 RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	(0 Regulatory liability established to record CA solar Feed in Tariff.

20704	0.440.707	0.440.707	^		OD and the state of the state o
287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	U	(Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233 705.515 RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	(pursuant to an energy cost adjustment mechanism.
					This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
007007	26,525	26.525	0		intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237 705.755 RL-Noncurrent Reclass-Other	20,525	20,525	U		linstead 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	823,309	823,309	0	(greenhouse gas pollution emission allowances .
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
					Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	(in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	(0 Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage or recovered in excess of insurance claims incurred.
Lored Tee Tee Tee Tropory medianic receive Wi	210,000	210,000			Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 100.100 RL ITC	342,815	342,815	0	(
000000	308,848	308,848	•		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	U		depreciation.
					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	159,534	159,534	0		the Company.
2012F1	100,004	100,004	•		Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	15.151	15.151	0	(0 Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0		Regulatory Liability established to track the difference between REC revenue included in rates and
ESTERN TOOLEST NE SUICONNESS ON		5,000			Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0		0
Editor Viv. 11 Tog Labiny Circ. Danied House	120,000	120,000			Regulatory liability established to record the Oregon Energy Conservation Charge and related
					expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0	(0 efficiency programs.
					Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	(which are then amortized into book income per approved rate order or tariff.
297212 105 402 APO Pag Lightilities	450.047	450.047	^		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	152,347	152,347	0		0 retirement obligations. Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	292.186	292,186	0		Washington on certain non-property related temporary book-tax differences.
					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0	(0 0
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	(representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
201111 000.100 Trojan Secontina Soning Cost Regulatory Toset	1,00 1,100	1,001,100			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	382,875	382,875	0		0 to qualifying low income recipients through bill credits.
25 THO STATE OF NAME CHARGE CHARGE		332,510			Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	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 energy
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	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
287476 705.273 RL - Blue Sky Program UT	2,130,025	2,130,025	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
287477 705.274 RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	0	(0 certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	(0 due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA State Carryforwards	(1,033)	(1,033)	U		depreciation due to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limit	154,143	154,143	0	(Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	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	(13,709,364)	(13,709,364)	0	(0 carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	1,233,359 975,823	1,233,359 975,823	0		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tay credit correlegated.
287497 DTA BETC Purchased Greats 287497 DTA BETC Purchased Gain	217,417	217,417	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	15,765,223	15,765,223	0		0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	261,772	261,772	0	(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 297344 910 520 Injurios & Damagos Asserbal Cach Basis	2,941,690	2,941,690	^	,	Accrued liability established as a reserve for anticipated injury and damage expense.
287341 910.530 Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0		o Accorded liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	60,936,151	60,936,151	0		Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	55,555,101	50,555,101			
	,	,,			Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	(Assured liability for collected absolut
					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)I UI

					Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	(0 announced closure of Cholla Unit 4 in 2020.
					Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	0	(0 842.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220,101 Bad Debt	(40.763)	(40.763)	0		and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287211 425,226 Deferred Revenue - Other	218.670	218.670	0		by the Internal Revenue Service. O Advanced payments recognized for tax and not for book.
287214 910,245 Contra Receivable Joint Owners	266.405	266,405	0		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	1,637,226	1.637.226	0		O Accrued final reclamation expenditures for the Trapper mine.
267210 005.715 Trapper Nime Contract Obligation	1,037,220	1,037,220	U		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	80,270	80.270	0		tax purposes.
		,			Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	0	(0 work sites.
					Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	604,603	604,603	0	(0 other work sites.
287270 Valuation Allowance for DTA	(513,052)	(513,052)	0	(Valuation allowance against items that may not be realized before they expire.
200000 400 400 400 400 400					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	271,410	271,410	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	17,279	17,279	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 emission reduction credit.
287321 100.100 ITC	1,287,756	1,287,756	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	137,353	137,353	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 Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	(olincome 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	2,279,972	2,279,972	0		net act in some control of the contr
287354 505.150 Miscellaneous Current & Accrued Liability	744,516	744 516	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	745,550	745,550	0		O Accrued liability for prepaid rents on company owned utility poles.
201310 423.213 Unearlied Joint Use Fole Contract Revenue	745,550	745,550	U		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.680.844	5.680.844	0	,	0 enhancement.
201391 423.320 N Umpqua Settlement Agreement	5,000,044	5,000,044	U		Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0		0 settlement obligations.
20.002 120.120 Doubling Committee Systems 1				,	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances - PSU Cal	30,548	30,548	0	(0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	747,577	747,577	0	(Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	745,852	745,852	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.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	(
					Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	(0 Credit Corp for the Cholla generation plant.
287807 Non-curr def fed tax cor ben of int 287817 Non-curr def fed unc tax nos ben of int	212,438 30,138	212,438 30.138	0		0 Non-current federal benefit of interest on corrections. 0 Non-current federal benefit of interest on uncertain positions.
287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def sta tax cor ben of int	30,138 45.926	30,138 45.926	0		UNon-current federal benefit of interest on uncertain positions. Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	6.518	45,926 6.518	0		Non-current state benefit of interest on uncertain positions.
Rounding	(5)	(5)	0		0
Subtotal - p234	783,561,636	758,554,829	527,179	(24,479,628
Less FASB 109 Above if not separately removed	(50,281,390)	(50,281,390)	0	(0
Less FASB 106 Above if not separately removed	2,615,031	0	0	(2,615,031
Total	831,227,995	808,836,219	527,179	(21,864,597

Instructions for Account 190:

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

the formula, the associated ADIT amount shall be excluded.

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

Gas, Prod, Total Dist Or Other Plant Labor Transmission Related Related Related Related Justification Account 281 Electric: 287960 (174,829,838) Accelerated Pollution Control Facilities Depreciation O Depreciation on pollution control facilities. Rounding
Subtotal - p275
Less FASB 109 Above if not separately removed
Less FASB 106 Above if not separately removed
Total (174,829,838) (174,829,838) (174,829,838) (174,829,838)

- | Instructions for Account 281:
 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

Scriedule A	ADI1-202	A	В	С	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	82							
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."
		<u> </u>			U	U		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	(Dicensing of specific hydro generation facilities.
287610 287605		ARO Removal Costs Avoided Costs	(26,616,545) 180,276,646	(26,616,545) 180,276,646	0	0		Regulatory liability related to removal costs.
20/005	103.142	Avoided Costs	100,270,040	100,270,040	U	U		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			(1,149,249)	0	0	(1,149,249)		related to hydro-relicensing costs transferred to plant-in-service.
287605 287605	105.120	Book Depreciation Book Fixed Asset Gain/Loss	2,583,224,642 15,120,345	2,583,224,642 15,120,345	0	0		Book-tax difference for book depreciation.
207000	100.470	BOOK FIXED ASSET GAIRIFEGSS	10,120,040	10,120,040	•		,	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	4,409,120	4,409,120	0	0	(produced by generating plants during the construction period and sold or used by the utility.
287605 287605	105.137	Capitalized Depreciation Capitalized labor and benefit costs	(19,999,540) 24,965,459	(19,999,540) 24,965,459	0	0		Book-tax basis difference for the capitalization of vehicle depreciation. Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
207000	100.100	Capitalized labor and benefit costs	24,000,400	24,300,403	•		,	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		o '
287605 287605		Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	755,854,774 33,254,166	(755,854,774)	0	(33.254.166	PowerTax Report #257: Transmission Book Allocation Group.) PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	115,595,974	0	0		PowerTax Report #257: General Book Allocation Group.
207200	105.000	Challe Ct.II. (Americation of Ct.II. Cain)	(1,249,802)			(4.040.000)		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)		O Credit Corp for the Cholla generation plant. Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727		Credit Corp for the Cholla generation plant.
206022	415 722	Centre DD9 F Chelle III Cleaure	6,215,869	6,215,869	0	0		Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922	410.732	Contra PP&E Cholla U4 Closure	0,215,009	0,215,009	U	U		0 recoverable jurisdictions. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0		D tax purposes.
			((***				Eagle Mountain contract liabilities not currently deductible for income tax purposes.
			(000 477)	(000 477)				
287605 287605	105.151	Contract Liability Basis Adj - Eagle Mountain Contribution in Aid of Construction	(280,477) 273,504,977	(280,477) 273.504.977	0	0		D Book-tax basis difference related to contributions in aid of construction.
207000	100.100	Contribution in Aid of Constitution	210,004,311	210,004,011	•	0	,	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	405 475	Cost of Removal	(208.192.051)	(208.192.051)		•		book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	U	U		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	2,013,897	2,013,897	0	0	(Precovered a recense 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	(171,917,417)	(171,917,417)	0	0	(interest on debt.
287607	105 117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4.835.423)	(4.835.423)	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.
20,00,	100.111	Enote of retainmening 1 Med 7 cools 1 ed only 1 Mil	(1,000,120)	(1,000,120)	•			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 income as compared to book income.
287605	105,115	Effects of Ratemaking - Fixed Assets Flowthrough	(61.884.737)	(61,884,737)	0	0		0
		y · · · · · · · · · · · · · · · · · · ·	(=1,==1,101)	(2.,22.,101)				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	(97,657,175)	(97,657,175)	0	0		purposes, and the internal Revenue Code requires a different formula related to the capitalization of interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 105.125	Hydro Relicensing Obligation Tax Depreciation	(3,699,347)	(3,699,347)	0	0		O North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
207605	10E 100	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Woodifications	19,912,567	0	0	19,912,567		D 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		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	(253,053,650)	(253,053,650)	0	0	(Regulatory liability related to removal costs.
206605	105 126	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	100.130	11 GE 1 III TO Dalanoco	(303,923)	(303,923)	U	U		Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
00700	000.04	205.0.4742.4.5						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	(132,528)	(132,528)	0	0	0	the lease payment less accrued lease interest.
200314	410.020 TV4 - Ecase Deprediation - Hinling Difference	(102,020)	(102,020)	•	•	•	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	(25,900)	(25,900)	0	0	0	
							Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	income tax normalization rules.
			_		_	_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0		income tax normalization rules.
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adi - Other Property	166.925	166.925	•	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	100,925	100,925	U	U		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174.829.838	174.829.838	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	22,255,287	22,255,287	0	0		depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
							and for income tax, purposes are deductible in the period they are paid and incurred.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	and for moonic tax purposes are deductable 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	0	order/stipulation (Docket PAC-E-13-04). This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
							decommissioning accrual that was directed to be a regulatory asset per the Utah general rate
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0		order/stipulation (Docket 11-035-200).
	·						This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109.781)	(109.781)	•	•		Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
201223	415.955 RL - Contra-Carbon Decontinissioning - W1	(109,761)	(109,761)	U	U		general rate order/stipulation (Docket 20000-405-ER11). 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	4,835,423	4,835,423	0	0		PMI's portion of Bridger Coal Company fixed assets
	, ,						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							are probable of being refunded as the temporary book-tax differences reverse and the amount of
							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
287187	100.121 RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	0	taxable income as compared to book income
287313	105.450 RL - Non-ARO Liability	253,053,650	253,053,650	0	0		Regulatory liability related to removal costs.
286915	425,155 ROU Asset (Operating Lease)	(2.990.142)	(2.990.142)	•	•		Operating lease assets established pursuant to the new leasing accounting standards under ASC 842
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	U	U		842. Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105 135 Safe Harbor Lease Rate Differential	(2.623.171)	(2.623.171)	0	0		+ State).
201003	100.100 Gale Halbot Ecase Nate Differential	(2,020,111)	(2,020,171)		•		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
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157.315.608)	(157.315.608)	0	0	0	capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
201003	100.120 Oct. 40 ta Aujustinent - Nepan Deddottoll	(107,010,000)	(107,010,000)	· ·	U		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	(8,607)	(8,607)	0	0		between book basis and tax basis for the solar arrays.
287771	110,205 Tax Depletion-SRC	147.478	147 478	0	0		Book-tax difference related to different methods for computing deductible periodic depletion for
287301	105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0		book and tax purposes. Book-tax difference related to relicensing cost for Klamath Dam.
20/301	Rounding	0,000,733	0,000,733	0	0		BOOK ON AIRCREAGE TEIGERS OF FIRE TOTAL MINIBELLI DOLL.
Subtotal - p		(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243		
Less FASB	3 109 Above if not separately removed	(172,090,956)	(172,090,956)	0		0	
	3 106 Above if not separately removed	(2.747.720.022)	(1.025.221.407)	(751 000 007)			
Total		(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

- 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 8 D are included in Column F

 4. ADIT items related to labor and not in Columns C 8 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 A	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0)	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0)	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0			Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0)	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0)	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0)	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664			0 0	egulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
28/846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664	U	(ontra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
						ension 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	0	(0	,
					Co	ontra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
						MWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	(sposition.
						ontra regulatory asset for all the WA related recovery (amortization) and other adjustments to the MWA 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			sposition.
201000 410.421 Contact A - Con	1,550,100	1,330,700				ontra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	(nolla U4 Regulatory asset (415.725)
						egulatory asset to record benefits and administrative costs related to the California Alternative
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	(ate for Energy, or CARE, program.
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0			egulatory asset used to record the depreciation/accretion associated with FAS 143 asset tirement obligations.
	(0.1,1.1,000)	(=1,111,1000)				egulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						istomers, such as those who meet specified reductions in energy use during peak hours, are
					rev	warded with a credit to their bill. Moved from 2014 account 137332.
287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(0	
						egulatory asset to record the pass-through benefit to Washington customers from the BPA. ualifying customers, such as those who meet specified reductions in energy use during peak hours,
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)	0			e rewarded with a credit to their bill.
201314 F10.721 TOC-DEA Balancing Account - WA	(40,001)	(40,001)				alancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(arks to direct utility service.
					Re	egulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	(ventory from decommissioning.
						egulatory 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	(les proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0			egulatory asset established to record WA's share of the deferral of Carbon Plant's write off and les proceeds of inventory from decommissioning.
200900 413.937 IVA - Carbon Flant Decomminitiventory - WA					Re	egulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	(0 de	egulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846.920)	0			egulatory asset established to record Utah's share of the deferral of Carbon Plant's increased expreciation due to the implementation of new rates on January 1, 2014.
	V//	(* - / /			Re	egulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	(0 de	epreciation due to the implementation of new rates on January 1, 2014.
286920 415.725 RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0			egulatory asset established to account for the estimate of recoverable amounts related to the holla U4 closure.
					Re	egulatory 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	(122,373) (1,470,852)	(122,373) (1,470,852)	0		0 So	olar Program. egulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
					Re	egulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	(0 pu	ursuant to an energy cost adjustment mechanism.
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0			egulatory asset established for noncurrent portion of recoverable net power costs in Idaho ursuant to an energy cost adjustment mechanism.
		•			Re	egulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(13.037.905)	(13.037.905)	0		pu	ursuant to an energy cost adjustment clause.
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				egulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	(0 pu	ursuant to a power costs adjustment mechanism. egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0			quest for proposal for new generation.
	(40.750)				Re	egulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	(U fro	om customers through California rates. egulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	(0 fro	om customers through Idaho rates.
007040	(000.040)	(000.040)				egulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0		U fro	om customers through Oregon rates. egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(0 red	gulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)				egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
201000 413,000 FM - Deterred Overburgeri Cosis - WY	(201,019)	(201,019)	0		0 rec	gulatory order. egulatory asset established to record costs incurred for demand side management which are
						nortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0			
			U		Re	egulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	0	(0 to	the implementation of new rates on January 1, 2014.
287982 415.921 RA - Depreciation Increase - Utah	(362,037)	(362,037)	0			tegulatory asset established to record Utah's share of the deferral of increased depreciation due the implementation of new rates on January 1, 2014.
					Re	egulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	(ue to the implementation of new rates on January 1, 2014. eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0		Re	cuass of miscenarieous regulatory assets/habilities that have hipped to debit/credit balances.
201010 101 101 DOM Datation (Colabo	(0,000,000)	(3,033,630)	U		ln ln	December 2014, abandonment costs were recorded in connection with the anticipated closure of
007040 445 440 DA Franciski shakirin	(07.004.05.	(07.004.05.			the	e Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0	(ith the applicable state commissions. equilatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0	(0 am	nortized over a ten-year period for state regulatory purposes.
	507.000	507.000			Re	egulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	0		0 sta	ate of Washington does not allow deferred treatment. equilatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	(0	
287739 320.280 RA - FAS 158 Post Retirement Liability	1.885.101	1,885,101	0			egulatory asset established to track the recoverable expenses associated with post-retirement
20.700 020.200 131-170 1001 03t Notificific Liability	1,000,101	1,000,101	0		o be	лоно наину.

286917	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19:05-042. Regulatory asset for the Wyoming allocated portion of a settlement associated with damage sustained at the Goodnore Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 20 or 10 or
286905 415.530 RA - ID 2017 Protocol - MSP Deferral (73.760) (73.760) (73.760) 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT (2,951,084) (2,951,084) 287571 415.702 RA - Lake Side Settlement - WY (186,472) (186,472) 287903 415.879 RA - Liquidation Damages - N2 - WY (19,646) (19,646) 287977 415.885 RA - Noncurrent Reclass - Other (26,525) (26,525) 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (231,784) (231,784) 286910 415.200 RA - OR Transportation Electrification Pilot (200,968) (200,968) 287942 430.112 RA - Other - Balance Reclass (428,560) (428,560) 287583 415.826 RA - Post Employment Costs (348,899) (348,899) 287675 740.100 RA - Post Merger Loss - Reacquired Debt (976,377) (976,377) 287858 415.876 RA - Preferred Stock Redemption - WY (29,428) (29,428) 287861 415.677 RA - Preferred Stock	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
286905 415.530 RA - ID 2017 Protocol - MSP Deferral (73.760) (73.760) (73.760) 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT (2,951,084) (2,951,084) 287571 415.702 RA - Lake Side Settlement - WY (186,472) (186,472) 287903 415.879 RA - Liquidation Damages - N2 - WY (19,646) (19,646) 287977 415.885 RA - Noncurrent Reclass - Other (26,525) (26,525) 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (231,784) (231,784) 287942 430.112 RA - OR Transportation Electrification Pilot (200,968) (200,968) 287942 430.112 RA - Other - Balance Reclass (428,560) (428,560) 287583 415,826 RA - Ponsion Settlement - WA (348,899) (348,899) 287675 740.100 RA - Post Merger Loss - Reacquired Debt (976,377) (976,377) 287884 415,852 RA - Powerdale Decommissioning - ID (6,867) (6,867) 287898 415,676 RA - Preferred Stock	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2t 0 0 0 0 1 The book-tax difference resulting from this regulatory asset. Regulatory asset for the Wyoming allocated portion of a settlement associated with damage 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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287858 415.676 RA - Preferred Stock Redemption - WY (29,428) (29,428) 287996 415.675 RA - Preferred Stock Redemption Loss - UT (85,393) (85,393) 287601 415.677 RA - Preferred Stock Redemption Loss - WA (13,643) (13,643) 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (11,778) (11,778) 287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42,427) (42,427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385,219) (1,385,219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	0 0 0 repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record U 0 portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record U 1 0 portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Ut 0 0 portion of redemption cost. 0 0 0 portion of redemption cost. Regulatory asset established to capture the noncurrent portion of the difference between re energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. 0 0 0 Regulatory asset established for the noncurrent portion of Wyoming renewable energy cred included in rates that differ from actual renewable energy credits. 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the 10 point incentive program costs. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the arrays needs to be reduced by one-half of the solar arrays. This is the revenue requirement got between book basis and tax basis for the solar arrays. This is the revenue requirement got
287996 415.675 RA - Preferred Stock Redemption Loss - UT (85.393) (85.393) 287601 415.677 RA - Preferred Stock Redemption Loss - WA (13.643) (13.643) 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (11,778) (11,778) 287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42,427) (42,427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385,219) (1,385,219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	0 0 0 orion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Ut 0 0 0 0 0 portion of redemption cost. 0 0 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 re energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. 0 0 Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits (RECs) included in rates that differ from actual renewable energy credits. 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 1 Regulatory asset established for the 10° Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the arrays needs to be reduced by one-half of the solar arrays. This is the revenue requirement go
287996 415.675 RA - Preferred Stock Redemption Loss - UT (85.393) (85.393) 287601 415.677 RA - Preferred Stock Redemption Loss - WA (13.643) (13.643) 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (11,778) (11,778) 287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42,427) (42,427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385,219) (1,385,219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Ut 0 0 0 0 ordino for demption cost. 0 0 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 re energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. 0 0 Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 Regulatory asset established for the UT Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the arrays needs to be reduced by one-half of the solar arrays. This is the revenue requirement go
287601 415.677 RA - Preferred Stock Redemption Loss - WA (13,643) (13,643) 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (11,778) (11,778) 287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42,427) (42,427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385,219) (1,385,219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	0 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 re energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits. Regulatory asset established for the noncurrent portion of costs incurred with an Oregon of Regulatory asset established for the noncurrent portion of costs incurred with an Oregon of Regulatory asset established for the UT Solar incentive program costs: The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the arrays needs to be reduced by one-half of the solar arrays. This is the revenue requirement go
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (11,778) (11,778) 287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42,427) (42,427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385,219) (1,385,219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	Regulatory asset established to capture the noncurrent portion of the difference between re energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming renewable energy cred included in rates that differ from actual renewable energy credits. Regulatory asset established for the noncurrent portion of costs incurred with an Oregon of Regulatory asset established for the UTS Solar incentive program costs. Regulatory asset established for the UTS Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (TC). The tax basis of the arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42.427) (42.427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1.385.219) (1.385.219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3.634.221) (3.634.221)	o energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming renewable energy cred 0 0 0 included in rates that differ from actual renewable energy credits. 0 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the UT Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the arrays needs to be reduced by one-half of the solar arrays. This is the revenue requirement go
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (42.427) (42.427) 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1.385.219) (1.385.219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3.634.221) (3.634.221)	0 0 0 included in rates that differ from actual renewable energy credits. 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the UT Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (TC). The tax basis of the arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent (1,385.219) (1,385.219) 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	0 0 0 included in rates that differ from actual renewable energy credits. 0 0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the UT Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (TC). The tax basis of the arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (3,634,221) (3,634,221)	0 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 0 Regulatory asset established for the UT Solar incentive program costs. The projects are qualified for the 30% solar investment tax credit (TC). The tax basis of the arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
	The projects are qualified for the 30% solar investment tax credit (TC). The tax basis of the arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (8,444) (8,444)	arrays needs to be reduced by one-half of the solar ITC, therefore creating basis difference between book basis and tax basis for the solar arrays. This is the revenue requirement gro
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (8,444) (8,444)	
201921 100.110 IVA - 30iai 110 Basis Aujustinent - Gross Op (0,444)	o o o o o o o o o o o o o o o o o o o
	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcha
287960 415.855 RA - Storm Damage Deferral - CA (258,922) (258,922)	0 0 recover \$545,000 of costs recorded related to a storm in California.
286911 415.430 RA - Transportation Electrification Pilot - CA 97.350 97.350	Pilot Program approved in September 2018 to record costs and collect fees connected to
	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 (33,687) (33,687)	0 0 transportation electrification pilot programs.
286906 415.531 RA - UT 2017 Protocol - MSP Deferral (3,245,431) (3,245,431)	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 20 0 2018.
	Regulatory asset established for Utah portion of liquidated damages payments for outages
287899 415.878 RA - UT Liquidation Damages (120,474) (120,474) 287906 415.863 RA - UT Subscriber Solar Program (424,094) (424,094)	0 0 Bridger Unit4, Naughton Unit 1 and Unit 2. 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 3,634,221 3,634,221	0 0
	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colst
287639 415.510 RA - WA Colstrip #3 (13,908) (13,908)	0 0 generating plant. Regulatory asset established to record the deferral of the Merwin Project costs approved by
287857 415.545 RA - WA Merwin Project 844 844	0 0 Washington Utility and Transportation Commission (WUTC).
286907 415.532 RA - WY 2017 Protocol - MSP Deferral (983,464) (983,464)	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed
260907 415.532 RA - W1 2017 P1010001 - MSP Detertal (965,404) (965,404)	0 0 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss of
287848 320.281 RA - Post Retirement Settlement Loss (1,505,574) (1,505,574)	0 0 medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT (379,526) (379,526)	Regulatory asset established to segregate the accumulated Utah carrying charges to be reconstituted of the post-retirement medical settlement loss.
	Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR (2,617,810) (2,617,810)	0 0 recovered in excess of insurance claims incurred.
	Regulatory assets established to record the effects of the accounting pursuant to FASB Sta No. 133, which requires that certain financial instruments be valued at FMV for book purpos
287649 730.170 RA - FAS133 Unrealized Gain/Loss (15,267,854) (15,267,854)	0 0 0
	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for
287886 415.837 RA - Frozen MTM (14,792,317) FERC 283 - Other (14,792,317)	0 0 derivative.
	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in
287936 205.025 Fuel Cost Adjustment (35,837) (35,837)	0 0 Coal and a credit to coal inventory.
	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp wh acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is t
287661 425.360 Hermiston Swap (700,041) (700,041)	0 amortized over the remaining life of the plant.
	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset (6,654,594) (6,654,594)	0 0 Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance paymer
286918 210.175 Prepaid - FSA O&M - East (62.069) (62.069)	0 0 the east side repowered wind facilities.
287669 210,180 Prepaid Membership Fees (126,970) (126,970)	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 0 months or less.
287907 20.160 Prepaid Wernibership Pees (120,970) (120,9	0 0 Regulatory asset established for prepaid aircraft maintenance costs.
	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a perio
287665 210.130 Prepaid Taxes - ID PUC (88,988) (88,988)	0 0 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a per
287662 210.100 Prepaid Taxes - OR PUC (248,396) (248,396)	0 0 12 months or less.

								T
287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)		Book-tax difference associated with the timing of deductibility of property taxes.
								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
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	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	(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,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	(escalated, over a period of 9 years for habitat enhancement.
		•						Asset accrued for a deferred expense related to costs incurred for the termination of a power
								purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653	425.250	TGS Buyout	(318)	(318)	0	0	(the original contract.
		·						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	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
								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	(499,060)	0	0	0	(499,060)	earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2.729.473)	(2.729.473)	0	0		Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287492		OR BETC - Purchased Credits - Non-Cash	(45.658)	(45.658)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p27	77		(297,173,549)	(289.057.527)	0	(6,932,740)	(1.183.282)	
		f not separately removed	(8,444)	(8,444)	0	0	0	
		f not separately removed	0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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 8 D are included in Column E

4. ADIT items related to Iabor and not in Columns C 8 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) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(387,913,747)	(20,973,074)
Total	(387,913,747)	(20,973,074)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

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

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

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

							TABI	LE 3: Annual Traci	king of (Excess) or	Deficient ADIT						
					FERC '	Transmission Allo		rred Income Tax							Formula Rate Inputs	
							EDIT (RSGM)									nortized
		Remaining Regulatory		nission 74.995)	Remaining Regulatory	Gen (5.796		Remaining Regulatory	Intan (1.395		Remaining Regulatory	Non-Prote (57.21		Annual Amortization	(Excess) / L	Deficient ADIT Average
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1 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 IB - ADIT	(408.886.821)	ATT IB - ADII
	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
3. 1	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)
	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)
	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)
	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)
<u>7.</u> 1	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)		0	0	(7,238,861)	(298,888,735)	(302,508,166)
8. 1	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)		0	0	(7,238,861)	(291,649,874)	(295,269,305)
	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8 17.8	(78,381)	(661,649)		0	0	(7,238,861)	(284,411,013)	(288,030,444)
	12/31/2027	50.4 50.4	(6,834,821)	(274,165,487)	17.8 17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268) (504,887)		0	0	(7,238,861) (7,238,861)	(277,172,152)	(280,791,583)
	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)		0	0	(7,238,861)	(262,694,430)	(266,313,861)
	12/31/2029	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)		0	0	(7,238,861)	(255,455,569)	(259.075.000)
	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)		0	0	(7,238,861)	(248,216,708)	(251,836,139)
	12/31/2032	50.4	(6,834,821)	(239.991.382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)		0	0	(7,238,861)	(240,977,847)	(244.597.278)
	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)		0	0	(7,238,861)	(233,738,986)	(237,358,417)
	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)		0	0	(7,238,861)	(226,500,125)	(230,119,556)
18. 1	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	(143,784)	0	17.8	(34,601)	0		0	0	(7,013,206)	(219,486,919)	(222,993,522)
	12/31/2036	50.4	(6,834,821)	(212,652,098)		0	0		0	0		0	0	(6,834,821)	(212,652,098)	(216,069,509)
	12/31/2037	50.4	(6,834,821)	(205,817,277)		0	0		0	0		0	0	(6,834,821)	(205,817,277)	(209,234,688)
	12/31/2038	50.4	(6,834,821)	(198,982,456)		0	0		0	0		0	0	(6,834,821)	(198,982,456)	(202,399,867)
	12/31/2039	50.4	(6,834,821)	(192,147,635)		0	0		0	0		0	0	(6,834,821)	(192,147,635)	(195,565,046)
	12/31/2040	50.4 50.4	(6,834,821)	(185,312,814)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(185,312,814)	(188,730,225)
	12/31/2041	50.4	(6,834,821)	(171,643,172)		0	0		0	0		0	0	(6,834,821)	(171,643,172)	(175,060,583)
	12/31/2043	50.4	(6,834,821)	(164,808,351)		0	0		0	0		0	0	(6,834,821)	(164,808,351)	(168,225,762)
	12/31/2044	50.4	(6.834.821)	(157,973,530)		0	0		0	0		0	0	(6.834.821)	(157,973,530)	(161,390,941)
	12/31/2045	50.4	(6,834,821)	(151,138,709)		0	0		0	0		0	0	(6,834,821)	(151,138,709)	(154,556,120)
	12/31/2046	50.4	(6,834,821)	(144,303,888)		0	0		0	0		0	0	(6,834,821)	(144,303,888)	(147,721,299)
	12/31/2047	50.4	(6,834,821)	(137,469,067)		0	0		0	0		0	0	(6,834,821)	(137,469,067)	(140,886,478)
	12/31/2048	50.4	(6,834,821)	(130,634,246)		0	0		0	0		0	0	(6,834,821)	(130,634,246)	(134,051,657)
	12/31/2049	50.4	(6,834,821)	(123,799,425)		0	0		0	0		0	0	(6,834,821)	(123,799,425)	(127,216,836)
	12/31/2050	50.4	(6,834,821)	(116,964,604)		0	0		0	0		0	0	(6,834,821)	(116,964,604)	(120,382,015)
	12/31/2051	50.4	(6,834,821)	(110,129,783)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(110,129,783)	(113,547,194)
	12/31/2052	50.4 50.4	(6,834,821)	(103,294,962)		0	0		0	0		0	0	(6,834,821)	(103,294,962) (96,460,141)	(99,877,552)
	12/31/2054	50.4	(6,834,821)	(89,625,320)		0	0		0	0		0	0	(6,834,821)	(89,625,320)	(93,042,731)
	12/31/2055	50.4	(6,834,821)	(82,790,499)		0	0		0	0		0	0	(6,834,821)	(82,790,499)	(86,207,910)
	12/31/2056	50.4	(6.834.821)	(75,955,678)		0	0		0	0		0	0	(6.834.821)	(75,955,678)	(79.373.089)
	12/31/2057	50.4	(6,834,821)	(69,120,857)		0	0		0	0		0	0	(6,834,821)	(69,120,857)	(72,538,268)
41. 1	12/31/2058	50.4	(6,834,821)	(62,286,036)		0	0		0	0		0	0	(6,834,821)	(62,286,036)	(65,703,447)
	12/31/2059	50.4	(6,834,821)	(55,451,215)		0	0		0	0		0	0	(6,834,821)	(55,451,215)	(58,868,626)
	12/31/2060	50.4	(6,834,821)	(48,616,394)		0	0		0	0		0	0	(6,834,821)	(48,616,394)	(52,033,805)
	12/31/2061	50.4	(6,834,821)	(41,781,573)		0	0		0	0		0	0	(6,834,821)	(41,781,573)	(45,198,984)
	12/31/2062	50.4	(6,834,821)	(34,946,752)		0	0		0	0		0	0	(6,834,821)	(34,946,752)	(38,364,163)
46. 1	12/31/2063	50.4	(6,834,821)	(28,111,931)		0	0		0	0		0	0	(6,834,821)	(28,111,931)	(31,529,342)
	12/31/2064	50.4	(6,834,821)	(21,277,110)		0	0		0	0		0	0	(6,834,821)	(21,277,110)	(24,694,521)
	12/31/2065	50.4 50.4	(6,834,821)	(14,442,289)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(14,442,289)	(17,859,700)
	12/31/2066	50.4	(6,834,821)	(772,647)		0	0		0	0		0	0	(6,834,821)	(7,607,468)	(11,024,879) (4,190,058)
	12/31/2068	50.4	(772,647)	(112,041)		0	0		0	0		0	0	(772,647)	(112,041)	(386,324)
<u> </u>	12/01/2000	50.4	(112,041)			- 0	0		0	0		0	J	(112,041)		(555,524)

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

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	148,291,559		
	Possessory taxes	497,828		
1	Total Plant Related	148,789,387	28.4692%	42,359,121
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0	7 11000101	
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4145%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	76,984		
3	Total Other Included	76,984	28.4692%	21,917
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371	:	42,381,038
	Currently Excluded			
	Local Franchise	33,375,023		
	Montana Energy License	228,670		
	Montana Wholesale Energy	162,925		
	Idaho Generation Tax (KWh)	58,058		
	Oregon Department of Energy	1,611,450		
	Wyoming Wind Generation Tax	2,050,814		
	Washington Public Utility Tax	12,517,338		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5	Subtotal Excluded Taxes	50,270,655		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
	Total Other Taxes			
7	114.14c	199,137,026		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		detail below	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue	11010 2	Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	89,383,184
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			131,256
	One Utah Center and North Temple office subleases			672,664
	Parking Rent: Lloyd Center, Portland, Oregon			1,117,440
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			(1,500)
	Total Miscellaneous General Revenue			1,919,860
	Wages & Salary Allocator			8.41%
	Total Allocated Miscellaneous General Revenue			161,547
	Distribution Underbuild			
	Third party attachments			0

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.

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

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

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

Appendix A input: Line 127 + Line 137 from below

349,177,313 1.00%

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Retu	m		(Line 52 * Line 126)	308,133,135

Compos	ite Income Taxes			
128 129 130 131 132 133	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for state of the state of	state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60% 132.60%
134	ITC Adjustment Amortized Investment Tax Credit		Attachment 5	(779,692)
135	ITC Adjust. Allocated to Trans Grossed Up		(Line 134 * (1 / (1 - Line 131)	(1,033,891)
136 136b 137	Income Tax Component = Grossed up Excess or Deficient ADIT Amortization Total Income Taxes	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	69,888,875 (27,810,806) 41,044,178

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
IIICIIC	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Ditainition
4	December	206.58b	. oonotes	2018	6,353,044,980	
	January	Monthly Balances		2019	6,382,517,910	-
	February	Monthly Balances		2019	6,395,075,643	
	March	Monthly Balances		2019	6,422,160,076	
	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
	June	Monthly Balances		2019	6,446,904,302	
8		Monthly Balances		2019	6,457,267,789	
	August	Monthly Balances		2019	6,459,718,800	
	September	Monthly Balances		2019	6,464,387,691	
	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.58g		2019	6,478,620,080	-
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	6,478,620,080	Appendix A input
		, ,	` '			
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2018	7,017,942,816	_
	January	Monthly Balances		2019	7.040.503.650	
				2019		
	February	Monthly Balances			7,057,601,913	
	March	Monthly Balances		2019	7,075,349,163	
	April	Monthly Balances		2019	7,093,346,892	
	May	Monthly Balances		2019	7,117,529,665	
	June	Monthly Balances		2019	7,138,586,565	
	July	Monthly Balances		2019	7,162,720,373	
	August	Monthly Balances		2019	7,181,341,253	
	September	Monthly Balances		2019	7,161,341,253	
	October	Monthly Balances		2019	7,233,755,772	
	November	Monthly Balances		2019	7,257,042,176	
	December	206.75g		2019	7,295,300,652	e e e e e e e e e e e e e e e e e e e
28	Distribution Plant In Service	(line 27)		Projection	7,295,300,652	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2018	970,432,021	
	December	204.5g		2019	1,015,882,796	
	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,015,882,796	Appendix A input
	intangible i lant III Service	(mic 50)	(INDIC IN)	Fiojection	1,010,002,790	rspecius a input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	206.99b		2018	1,274,442,961	-
	December	207.99g		2019	1,287,632,918	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,287,632,918	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2018	12,454,178,186	-
	January	Monthly Balances		2019	12,397,051,849	
	February	Monthly Balances		2019	12,397,545,132	
	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
	May	Monthly Balances		2019	12,436,193,972	
	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
	September	Monthly Balances		2019	12,408,860,367	
	October	Monthly Balances		2019	12,394,905,600	
	November	Monthly Balances		2019	12,409,756,392	
	December	204.46g		2019	12,370,876,825	
48	Production Plant In Service	(line 47)		Projection	12,370,876,825	
	Electric Plant Sold	207.102g			0	- · · · · · · · · · · · · · · · · · · ·
49	Electric Plant Sold					
49	Electric Plant Sold	-				
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2018	1,768,531,625	
52 January	Monthly Balances		2019	1,774,729,573	
53 February	Monthly Balances		2019	1,782,515,762	
54 March	Monthly Balances		2019	1,790,562,280	
55 April	Monthly Balances		2019	1,798,970,618	
56 May	Monthly Balances		2019	1,807,203,295	
57 June	Monthly Balances		2019	1,813,309,737	
58 July	Monthly Balances		2019	1,821,620,513	
59 August	Monthly Balances		2019	1,829,599,489	
60 September	Monthly Balances		2019	1,837,582,020	
61 October	Monthly Balances		2019	1,846,106,986	
62 November	Monthly Balances		2019	1,855,006,768	
63 December	219.25c		2019	1,863,152,998	-
25 64 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,863,152,998	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2018	2,847,150,664	-

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66 January 67 February	Monthly Balances Monthly Balances		2019	2,852,878,569	,
			0010		
			2019	2,857,929,658	ı
68 March	Monthly Balances		2019	2,864,040,932	i
69 April	Monthly Balances		2019	2,867,950,469	i
70 May	Monthly Balances		2019	2,874,196,116	ı
71 June	Monthly Balances		2019	2,880,985,998	ı
72 July	Monthly Balances		2019	2,888,465,826	i
73 August	Monthly Balances		2019	2,895,368,802	ı
	Monthly Balances		2019	2.902.472.457	ı
					ı
					ı
					ı
					ı
70 Distribution Accumulated Depreciation	(iiile / /)		riojection	2,323,345,710	1
Calculation of Intangible Accumulated D	onregiation Source		Voor	Palanco	ı
					1
					1
		(NI-4- NI)			
81 Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	652,942,422	Ap
84 Accumulated General Depreciation	(line 83)	(Note N)	Projection	493,756,071	P
Calculation of Production Accumulated					
85 December	Prior year 219.20 through 219.24		2018	5,141,626,787	
86 January	Monthly Balances		2019	5.117.218.059	
					1
					1
96 November	Monthly Balances			4,910,885,543	
97 December	219.20 through 219.24		2019	4,731,395,492	1
98 Production Accumulated Depreciation	(line 97)		Projection		
	()		,		
99 Accumulated Depreciation (Total Electri	Plant) (sum lines 64, 78, 84, & 98)	(Note M)	Projection	10.014.250.271	ı
		` '	,	.,. ,,=	
100 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10.667.192.694	ı
	(04111 111100 0 1, 7 0, 0 1, 0 4, 0 00)		1 10,000.0.1	10,007,102,004	
	73 August 74 September 75 October 77 December 78 Distribution Accumulated Depreciation 79 December 80 December 81 Accumulated Intangible Accumulated Depreciation Calculation of Intangible Depreciation Calculation of General Accumulated Depreciation Calculation of General Accumulated Depreciation Calculation of Production Accumulated Interpretation Value January Value June Value June Value June Value June Value Val	73 August Monthly Balances 74 September Monthly Balances 75 October Monthly Balances 76 November Monthly Balances 77 December 219.26c 78 Distribution Accumulated Depreciation 79 December Prior year 200.21c 79 December 200.21c 79 December Prior year 200.21c 79 December 200.21c 70 December Prior year 219.28c 70 December Prior year 219.28c 71 Accumulated Intangible Depreciation 72 December Prior year 219.28c 73 December Prior year 219.28c 74 Accumulated General Depreciation (line 80) 75 December Prior year 219.28c 76 Accumulated General Depreciation (line 83) 76 Each Accumulated General Depreciation Prior year 219.20 through 219.24 Monthly Balances 77 February Monthly Balances 78 March Monthly Balances 79 May Monthly Balances 70 May Monthly Balances 71 June Monthly Balances 71 June Monthly Balances 72 July Monthly Balances 73 August Monthly Balances 74 September Monthly Balances 75 Cotober Monthly Balances 76 Cotober Monthly Balances 77 December Monthly Balances 78 September Monthly Balances 79 October Monthly Balances 70 October Monthly Balances 71 December Monthly Balances 72 December Monthly Balances 73 December Monthly Balances 74 September Monthly Balances 75 October Monthly Balances 76 October Monthly Balances 77 December Monthly Balances 78 Production Accumulated Depreciation (Total Electric Plant) (sum lines 64, 78, 84, 8 98)	73 August Monthly Balances 74 September Monthly Balances 75 October Monthly Balances 76 November Monthly Balances 77 December 219.26c 78 Distribution Accumulated Depreciation 79 December Prior year 200.21c 80 December 200.21c 81 Accumulated Intangible Accumulated Depreciation 82 December Prior year 219.28c 83 December Prior year 219.28c 84 Accumulated General Accumulated Depreciation 85 December Prior year 219.28c 86 Accumulated General Depreciation (line 83) (Note N) 87 Eebruary Monthly Balances 88 March Monthly Balances 89 April Monthly Balances 89 April Monthly Balances 80 Monthly Balances 80 Monthly Balances 81 Monthly Balances 82 July Monthly Balances 83 Monthly Balances 84 Monthly Balances 85 December Monthly Balances 86 Monthly Balances 87 February Monthly Balances 88 Monthly Balances 89 April Monthly Balances 80 Monthly Balances 81 Monthly Balances 82 July Monthly Balances 83 Monthly Balances 84 September Monthly Balances 85 December Monthly Balances 86 November Monthly Balances 87 February Monthly Balances 88 Monthly Balances 89 Monthly Balances 80 Monthly Bala	73 August	73 August Monthly Balances 2019 2,985,368,802 75 September Monthly Balances 2019 2,902,472,457 75 October Monthly Balances 2019 2,910,787,593 76 November Monthly Balances 2019 2,918,554,464 77 December 219,26c 2019 2,925,945,710 78 Distribution Accumulated Depreciation Source Year Balance 79 December Prior year 200,21c 2018 614,571,347 70 December 200.21c 2018 614,571,347 70 December 200.21c 2018 614,571,347 70 December Prior year 219,28c 2019 652,942,422 81 Accumulated Intangible Accumulated Depreciation Source Year Balance 82 December Prior year 219,28c 2018 482,727,327 82 December Prior year 219,28c 2018 482,727,327 83 December <t< td=""></t<>

Materials & Supplies

Materials & Supplies				
				Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	
Official butled Stores Expense				
		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	161,139,297
		Current Year	227.5c	162,913,741
42	(Note N)	Appendix A input	Projection	162,913,741 current end-of-year balance
Transmission Materials & Supplies		Prior Year	227.8c	786,256
		Current Year	227.8c	852,235
45	(Note N)	Appendix A input	Projection	852,235 current end-of-year balance

ITC Adjustment

	Net Plant Allocator			_
24)	28.47%	(779	,692)	
1				
	28.47%	22,9	988	(enter negative in Appendix A)
	24)	28.47%	28.47% (779	28.47% (779,692)

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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Related	
Land Held for Future Use						
	Prior Year	214.47d	26,415,220	3,657,534	22,757,686	Detail for transmission-related value on Attachment 12
	Current Yea	r 214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A	input Projection		3,657,534		current end-of-year balance
					_	

ents to A & G Expense					
A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
luded Membership Dues Expense					
lidded Membership Daes Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Daniel COE I live 4 (Indicates Association Deces)					
Page 335, Line 1 (Industry Association Dues) American Wind Energy Association	component of 335 Ln 1b	25,000		25.000	
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33.000		33.000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941.983	33,000	
National Automated Clearing House	component of 335 En 1b	2.875	341,303	2.875	
National Electric Energy Testing Research and Application Center (NEETRAC	component of 335 Ln 1b	86.000		86.000	
National Joint Utilities Notification System	component of 335 Ln 1b	11.813	11.813	00,000	
North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231		
Northwest Public Power Association	component of 335 Ln 1b	1,625	91,231	1,625	
Northwest Public Power Association Northwest Hydroelectric Association	component of 335 Ln 1b	1,025		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449		83,449	
Rocky Mountain Electrical League	component of 335 En 1b	18,000		18.000	
Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,230		10,230	
The National Hydropower Association, Inc	component of 335 Ln 1b	34.350		34.350	
Western Energy Supply Transmission Associates	component of 335 En 1b	25.685		25.685	
Western Energy Supply Transmission Associates	Page 335, Line 1 Subtotal	1,376,461		23,003	
	rage 333, Line i Subtotal	1,370,401			
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 31	Page 335, Lines 9 - 31	229.848		229.848	
Other (Individually less than \$5,000	Page 335, Line 32	137.596		137.596	
other (marriadan) loos than \$6,000	1 ago 000, Ellio 02	101,101		101,000	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
General: Other	Page 335, Line 44	20		20	
Total	(Note C)	Appendix A Input		717,771	
	-/			,	
OP					
Authorized filed PBOP expense		Annual Update Informa	itional Filing	1,306,656	
Actual PBOP expense		Attachment 17 total		1,306,656	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
perty Insurance					
Property Insurance Account 924		323.185b		4,737,084	
1 Toporty modianos 7 topount SE 1	(Note F)	Appendix A Input		4,737,084	
	(110101)	Appointix A iliput		-,, 01,004	

Regulatory Expense Related to Transmission Cost Support

					on-transmission	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount Ap	pendix A input	Related	Details
Directly Assigned A&G						
Specific Transmission related Regulatory Expense:						
Federal Energy Regulatory Commission						
Annual Fee	35	50.37d	2,468,009	2,468,009		
Annual Fee - hydro		50.38d	2,658,529		2,658,529	
Transmission Rate Case	35	50.39d	245,707	245,707		
Other Regulatory	35	50.40d	3,237,297	772,371	2,464,927	
67 Total		sum	8,609,543	3,486,087	5,123,456	
				,		

Safety Related Advertising Cost Support

	Form No. 1 Safety Related Non-safety
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A Input Related Details
Directly Assigned A&G	
68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	55,028 0 55,028 Based on FERC 930.1 download

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Education & Form No. 1 Outreach Amount Appendix A Input Other Details
Directty Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	55,028 0 55,028 Based on FERC 930.1 download

Multistate worksheet

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Details Detail
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 PI		Transmission Related Appendix A input Details
53	Transmission O&M	321.112b	218,366,626	(330,740)	218,035,886
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching (561-1) Load Dispatch-Reliability (561-2) Load Dispatch-Monitor and Operate Transmission System (561-3) Load Dispatch-Transmission Service and Scheduling (561-4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b sum	0 7,813,567 0 1,250,888 1,962,101	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

Facility Credits under Section 30.9 of the OATT

Apper	dix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
	Net Revenue Requirement	
166	Facility Credits under Section 30.9 of the OATT	Appendix A Input
168	Interest on Network Upgrade Facilities	2,410,365 Appendix A Input

Other adjustments to rate base

The adjustment of the back									
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount					
Network Upgrade Balance									
		Prior Year	Enter negative	(19,216,248)					
		Current Year	Enter negative	(88,187,062)					
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(88,187,062) current end-of-year balance					
15									

Depreciation Expense

Deprecia	epreciation Expense											
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total								
Tra	nsmission Plant											
	Depreciation expense (403)	(Note H)	336.7b	112,507,659								
	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	112,507,659 Appendix A Input								
Gei	neral Plant											
	Depreciation expense (403)	(Note H)	336.10b	42,404,362								
	Amortization of limited term electric plant (404	(Note H)	336.10d	706,273								
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	43,110,635 Appendix A Input								
Inta	ingible plant											
	Amortization of limited term electric plant (404	(Note H)	336.1d	48,671,914								
	Amortization of other electric plant (405)	(Note H)	336.1e	0								
78	Total Intangible Amortization	(Note H)	sum	48,671,914 Appendix A Input								
1												

Less Regulatory Asset Amortizations Account 930.2

Ap	pendix 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							
6	1	Total	sum	Appendix A Input					

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruc	tion Summary	,	
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g. 2011)
7	April	Year 3	Reconcilation - actual data
8	April	Year 3	TO estimates Cup Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)
Works	heet		
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
			 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	(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 CWIF							
	(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	1,283,151.91		5,968,180		12,763,983					18,732,163	
Feb	10,240,673		44,877		121,962					166,839	
Mar	3,203,087		(82,366)		410,832					328,465	
Apr	5,586,933		338,121		767,887					1,106,008	
May	72,455,430				732,482					732,482	
Jun	28,281,597				34,950,972					34,950,972	
Jul	68,833,732				4,406,260					4,406,260	
Aug	17,815,172				30,364,043					30,364,043	
Sep	41,235,387				3,661,469					3,661,469	
Oct	40,243,965				660,771,588					660,771,588	
Nov	23,785,316				3,197,742					3,197,742	
Dec	42,378,265				3,651,834					3,651,834	
Total	355,342,709		6,268,812		755,801,052					762,069,863	

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 \$	Must run Appendik 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) Rev Req based on Pitor Year data	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data 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	

Plant In Service			
(M)	(N)	(0)	(P)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Galeway
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)
15,397,823	224,785,952	1,184,447.92	17,291,227
112,647,405	1,835,228	8,665,185	141,171
32,030,865	3,284,654	2,463,913	252,666
50,282,399	9,954,073	3,867,877	765,698
579,643,443	5,859,854	44,587,957	450,758
197,971,178	244,656,801	15,228,552	18,819,754
413,002,393	26,437,558	31,769,415	2,033,658
89,075,859	151,820,213	6,851,989	11,678,478
164,941,548	14,645,878	12,687,811	1,126,606
120,731,896	1,982,314,764	9,287,069	152,485,751
47,570,631	6,395,484	3,659,279	491,960
42,378,265	3,651,834	3,259,867	280,910
1,865,673,705	2,675,642,291	143,513,362	205,818,638

	CWIP		
	(O)	(R)	
	Transmission CWIP	Transmission CWIP	Inpu
	Amount (K x L)	(O / 13)	
7			
1	-		
6			
В			
В			
4			
В			
В			
6			
1			
D			
8			L
0			

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

Estimated Life		5
Estimated Depreciat	ion for Attachment 7	
Jan	11.5	309,511
Feb	10.5	2,517
Mar	9.5	4,483
Apr	8.5	13,507
May	7.5	7,893
Jun	6.5	326,410
Jul	5.5	34,820
Aug	4.5	196,319
Sep	3.5	18,413
Oct	2.5	2,373,461
Nov	1.5	6,892
Dec	0.5	2,623
Total Estimated Dec	preciation for Attachment 7	3.296.850

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					A	ttachment 7 - Ir	ansmission Enh	ancement Ch	arge Worksneet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (ntributions in Aid	of Construction (CIAC)													
3 4	A B	Formula Line 157 164	1				without Depreciation	on			8.9816% 9.5116%							
5	C		l	Line B less Line A							0.5300%							
7	FCR if CIAC D	158	1	Net Plant Carrying (Charge without	Depreciation, Retu	rn, nor Income Tax	es			2.4785%							
	The FCR resulting from	om Formula in a	given year is used	I for that year only.	t data for subsec	uent vears												
	In the True-up, the ac Columns and rows m	ctual depreciatio	n expense will be	used.		,==,==												
	Columno and Towo III	iay be added to		Energy Gateway only)		(Energ	y Gateway Segment B-	H)	(Energ	gy Gateway Segment I	B-H)				Ī			
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" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis poi	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and		IIIIS)																
11 from line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		8.9816% 8.9816%			8.9816% 9.2466%			8.9816% 9.2466%			8.9816% 8.9816%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Expe	ense				1,359,100,771 23,432,772			204,170,213 3,296,850	-		-						
24	randa Depresanon Expe	and c	1 / Month Not			13 MODID NET			13 Month Net			L4 BRONTO BLOT						Transmission inconting
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010		-	-	287,225,425	4,836,783	30,634,145	-	-		-	-	·	\$ 30,634,145		30,634,145	(
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	31,395,339	-	-	-	-	-		\$ 31,395,339	\$ 31,395,339		\$ 761,194
17	W 9.8 % ROE	2011	-	-	•	784,113,653	13,727,954	84,153,697	-	-	-	-	-		\$ 84,153,697		84,153,697	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-	-	-	784,113,653 785,864,997	13,727,954 13,960,855	86,231,726 84,543,896	-	-	-	-	-		\$ 86,231,726 \$ 84.543.896	\$ 86,231,726	84.543.896	\$ 2,078,029
20	W Increased ROE	2012		-		785,864,997	13,960,855	86,626,567	-	-	-		-		\$ 86,626,567	\$ 86,626,567	04,343,070	\$ 2,082,670
21	W 9.8 % ROE	2013	-	÷		1,039,140,449	18,682,869	112,014,031	-	-	-	-	-		\$ 112,014,031		112,014,031	
22	W Increased ROE	2013	-	÷	-	1,039,140,449	18,682,869	114,767,922	-	-	-	-	-	-	\$ 114,767,922	\$ 114,767,922	405 (0) 004	\$ 2,753,891
23 24	W 9.8 % ROE W Increased ROE	2014 2014	-	-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	125,686,281 128,771,216			-		-	-	\$ 125,686,281 \$ 128,771,216	\$ 128,771,216	125,686,281	\$ 3,084,935
25	W 9.8 % ROE	2015		-		1,350,166,903	24,782,100	146,048,332	-	-		-	-		\$ 146,048,332		146,048,332	0,001,755
26	W Increased ROE	2015	-	-		1,350,166,903	24,782,100	149,626,494	-	-	-	-	-	-	\$ 149,626,494	\$ 149,626,494		\$ 3,578,162
27 28	W 9.8 % ROE W Increased ROE	2016 2016	-	-	•	1,463,059,094 1,463,059,094	29,386,385 29,386,385	160,792,112 164,669,457	-	-	-	-	-	-	\$ 160,792,112 \$ 164,669,457	\$ 164,669,457	160,792,112	\$ 3,877,345
29	W 9.8 % ROE	2017	-	-		1,439,903,455	29,467,919	158,793,905	-		-	-	-	-	\$ 158,793,905		158,793,905	\$ 3,077,343
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	162,609,884	-	-	-	-	-	-	\$ 162,609,884	\$ 162,609,884		\$ 3,815,978
31	W 9.8 % ROE	2018	-	-	•	1,413,360,220	27,214,371	154,156,356	-	-	-	-	-		\$ 154,156,356		154,156,356	
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	157,901,991 151,718,188	-	-		-	-		\$ 157,901,991 \$ 151,718,188	\$ 157,901,991	151,718,188	\$ 3,745,634
34	W Increased ROE	2019	-	-		1,386,203,297	27,215,321	155,391,852	-	-	-	-	-	-	\$ 155,391,852	\$ 155,391,852		\$ 3,673,664
35	W 9.8 % ROE	2020	-	-	-	1,359,100,771	27,217,345	149,285,979	204,170,213	3,296,850	21,634,547	-	-	-	\$ 170,920,526		170,920,526	
36 37	W Increased ROE W 9.8 % ROE	2020 2021	-	-	-	1,359,100,771	27,217,345	152,887,817	204,170,213	3,296,850	22,175,632	-	-	-	\$ 175,063,449	\$ 175,063,449		\$ 4,142,922
38	W Increased ROE	2021		-			-			-			-		\$ -	s -	,	s -
39	W 9.8 % ROE	2022	-	-		-	-		-	-	-	-	-	-	\$ -		-	
40	W Increased ROE	2022	-	=	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
41 42	W 9.8 % ROE W Increased ROE	2023 2023		-			-		-	-		-	-		\$ -	s .	-	s .
43	W 9.8 % ROE	2024	-	-		-	-		-	-	-	-	-	-	\$ -	•		•
44	W Increased ROE	2024	-	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025	-	-		-	-		-	-	-	-	-	-	\$ -		-	
47	W 9.8 % ROE	2025	-	-		-			-	-	-	-	-		\$ -			
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-	-	-		-					-			\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-	=	-		-			-			-		s -	\$ -		,
52	W Increased ROE	2028	-	-		-	-		-	-			-		\$ -	\$ -		\$ -
53	W 9.8 % ROE	2029		-	•	•	-	-		•	•	-	•		\$ -		-	
54 55	W Increased ROE	2029	-	-		-	-		-	-		-	-		\$ -	\$ -	:	s -
56						Ī.,										s -		s -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

			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	352 353.7 354 355 356 356.2 357 358	Land Rights Structures and Improvements Station Equipment Supervisory Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Clearing & Grading Underground Conduit Underground Conductors and Devices															1.27% 1.42% 1.74% 1.74% 1.53% 2.18% 1.88% 1.88% 1.60%
11 12		Roads & Trails Unclassified Transmission															1.32% 1.76%
13 14 15 16 17 18 19 20 21 22 23	390.3 390.3 391.2 393.394 395.397.2 397.2	Land Rights Structures and Improvements - Office Panels Office Furniture and Equipment Office Furniture and Equipment - Personal Computers Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Unclassified General	87,171,037.64 16,350,779.83		13,110,670.03	0.00% 2.52%		0.00% 1.71% 3.83%	85,283.36 95,661,319.54 8,648,066.24	2.03% 1.53%	15,142,923.85	1.98% 1.95%	385,400.84		13,322,986.05	1.65%	6.67% 5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
25 26 27	302 303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen									, 1						6.70% 4.83% 3.97%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- the monthly transmission composite depreciation rate.
 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 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 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Pa	rt III - Network	Service) - Ave	rage of curren	nt year and prior	two years											
Column	e	f1	f2	f3	f4	f5	16	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	1	j1
					BPA: Benton				Calpine Energy Solutions	Basin				Avangrid Renewables,		BPA South	BPA Idaho	3 Phases Renewables			BPA West		
Customer		BPA Yakama		PUD	REA	Wind	BPA CEC	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	BPA SVEC	Extension		UAME
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO	OS
RS / SA		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 865	SA 975		RS 29
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86		0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00		585	
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04		0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00		537	
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57			28.77	0.27	252.54	87.78	0.03	2.34	2.00		507	
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27	-	28.80	0.82	194.94	50.35	0.04	1.87	2.00		398	
May	7,710	6.05	2.92	11.43	0.21	-	-	15.49	18.47	8.05	34.52	0.54	2.13	29.78	1.42	118.40	70.76	0.05	1.77	2.00		324	
Jun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03	0.06	1.93			393	
Jul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02	0.08	2.61	2.00		446	
Aug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60	0.11	2.51	2.00		427	
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15	30.60	0.60	133.63	84.94	0.08	2.05	2.00	2.00	372	
Oct	7,604	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97	0.04	1.99	2.00	2.00	429	
Nov	7,852	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01		30.45	0.53	224.95	74.50	0.04	2.20	2.00	2.00	452	
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514	
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	355.79	7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,384	6
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449	

Other Service												
j1	j2	j3	j4	j5	j							
			Western Area Power Administrat									
UAMPS	UMPA	Deseret	ion									
OS	OS	OS	OS RS		Total OS							
RS 297	RS 637	RS 280	262/263									
393	71	89	338		891							
393	70	80	309		853							
348	56	65	298		768							
344	32	72	282		731							
482	65	89	305		941							
692	133	126	321		1,272							
790	161	141	327		1,418							
781	146	116	328		1,371							
714	167	106	303		1,290							
392	80	81	289		842							
388	60	67	313		828							
446	69	74	322		911							
6,164	1,110	1,104	3,736		12,114							
514	92	92	311		1,010							

											OAT	T (Part II Lo	ng-Term Firm P	oint-to-Point	Transmission Se	ervice) - Projec	tion										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No.	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	People's Utility District	Evergreen Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enyo Renewable Energy	
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 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 90	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 881	LTP SA 873	Total LTP
Jan	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
Feb	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
April	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
May	2,446	50 50	18	56	-	30	- 11	80	99	- 1	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634 3.766
Jun	2,541 2.541	50	18	56	50	30	11	80	80	- 1	19	25	15	10	10	50	25	5	137	100 100	100 100	100 100	50	150	50		3,766
Aug	2,541	50	10	50	50	30	11	00	00	- 1	19	20	15	10	10	50	20	- 1	137	100	100	100	50	150	50		3,762
Sont	2,541	50	10	93	50	30	- 11	90	90	- 1	19	20	15	10	10	50	20	2	127	100	100	100	50	150	50		3,762
Oct	2,541	50	18	56	50	30	11	80	80	- 7	19	25	15	10	10	50	25	5	137	100	100	100	50	150	50		3,764
Nov	2,446	50	18	56	30	30	- 11	80	99	- 4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Total	29.827	600	216	672	250	360	132	960	1.093	48	228	300	180	120	120	600	300	50	1.602	1.200	1.200	1.200	600	1.800	600	80	44,338
Ava 12CP	2,486	50	18	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	50	150	50	7	3,695

				Divisor
Total		Behind-	Total	
Network	1%	the	Network	Network +
& OS	growth	Meter	Load	OS + LTP
10,013	10,115	222	10,337	13,971
9,783	9,883	217	10,101	13,735
9,209	9,304	253	9,557	13,191
8,385	8,471	206	8,677	12,311
8,975	9,067	184	9,250	12,884
10,983	11,095	226	11,321	15,087
12,229	12,353	172	12,526	16,288
12,070	12,193	192	12,385	16,147
11,008	11,121	212	11,333	15,097
8,875	8,965	191	9,156	12,922
9,133	9,227	263	9,490	13,164
9,792	9,892	234	10,126	13,800
120,455	121,686	2,572	124,258	168,596
10,038	10,140	214	10,355	14,050

PacifiCorp Attachment 9a1 - Load (Current Year) 2019

												OATT (Part	III - Network S	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine							BPA					ľ
											Energy					Avangrid		South		3 Phases			
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		East	BPA Idaho	Renewables		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	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	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
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	96.00	0.06	2.42	-	562
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	94.35	0.05	2.34	-	562
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	68.05	0.07	1.87	-	384
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	95.29	0.08	1.77	-	338
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	96.09	0.11	1.93	-	407
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	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-		13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-		16.11	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	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

					Other	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	87	318		1,363
Sept	5	17:00	758	166	93	288		1,305
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	1,123	3,757	-	11,887

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2018

											OA	TT (Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Energy					Avangrid				3 Phases		
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		BPA South	BPA Idaho	Renewables		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	
Class			NFS	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	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10		0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-		509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-		541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01		475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01		442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02		303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02		374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03		434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37		0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Othe	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class	Dev	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		Total OS
RS / SA	Day	Time						01/
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

2017

										CAO	T (Part III - Netw	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	(see note)	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 895	SA 943	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	•	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

					Other	Service	
Column			j1	j2	j3	j4	j
						Western Area Power	
Customer			UAMPS	UMPA	Deseret	Administration	
Class			OS	OS	OS	OS RS 262/RS	Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	263	
Jan	6	8	420	75	78	339	912
Feb	1	19	395	76	92	306	870
March	1	8	339	79	60	306	785
April	3	8	302	33	99	320	754
May	30	17	506	90	78	339	1,012
Jun	26	17	698	145	122	342	1,307
Jul	6	17	752	173	136	346	1,407
Aug	1	17	770	167	128	316	1,381
Sept	5	17	692	184	114	328	1,318
Oct	31	8	373	57	41	268	739
Nov	28	18	362	64	72	315	813
Dec	21	18	434	69	62	314	879
Total			6,042	1,214	1,081	3,839	- 12,176

PacifiCorp Attachment 9b - Load Divisor for True up

												OATT (Part	III - Network S	'onáco)									
Column			e	f1	12	f3	[4	15	f6	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	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	Total
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	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	97.00	0.01	2.64	-	593.570
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	96.00	0.06	2.42	-	561.993
March		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	94.35	0.05	2.34		562.222
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	68.05	0.07	1.87	-	384.428
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	95.29	0.08	1.77	-	338.163
Jun Jul	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	96.09	0.11	1.93	-	406.798
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	122.05	0.14	2.61	-	470.671
Aug		17:00	10,220	5.82	3.63	16.11	0.37	100		13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42		430.924
Sept		17:00	9,722	5.36	3.73	13.05	0.30		-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	408.906
Oct		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	100	557.183
Nov		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	100	481.091
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		510.785
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476

		nce	Other Serv		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administratio			
		n	Deseret	UMPA	UAMPS
Total		os	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
9		324	148	64	408
8		340	81	64	383
		320	58	33	314
		290	60	18	338
- 8		295	99	32	405
1,1		317	121	95	617
1,3		318	148	151	772
1,3		318	87	152	805
1,3		288	93	166	758
- 8		334	69	44	384
8		299	74	48	431
9		314	85	60	464
11,8	-	3,757	1,123	927	6,080
990		313	94	77	507

														OATT	Part II Long-T	erm Firm Point	-to-Point Tran	smission Serv	ce											
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramen to Muncipal	Salt River Project	EWEB	Garrrett Solar	Obsidian	Obsidian	Losses	
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	Total LTP
RS / SA	Day	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	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 880	SA 836		1 !
Jan	- 2	2 18:0	0 2,446	30	50	18	56	50	13	3	2	10	•	- 11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	128	3,544
Feb	23	3 8:0	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	128	3,544
March	6	6 8:0	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	128	3,544
April	3	3 8:0	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	129	3,570
May	24	4 17:0	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	129	3,570
Jun	27	7 17:0	0 2,541	30	50	18	56	50	13	3	2	10	50	- 11	80	100	100	100	50	150	80	4	19	25	25	-	-		134	3,701
Jul	16	5 17:0	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Aug	9	9 16:0	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Sept	7	7 17:0	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	134	3,701
Oct	2	2 13:0	0 2,541	30	50	18	56	50	13	-	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	10	-	135	3,709
Nov	20	8:0	0 2,446	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	10	50	131	3,629
Dec	6	18:0	0 2,446	30	50	18	56	50	13		2	10		- 11	80	100	100	100	50	150	99	4	19	25	25	10	-	50	131	3,629
Total			29,827	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628

Total	Behind-	Total
letwork	the	Network
& OS	Meter	Load
9,770	237	10,007
10,034	186	10,220
9,504	192	9,696
8,258	196	8,454
8,480	185	8,666
10,238	197	10,435
12,193	103	12,296
12,014	93	12,107
11,435	180	11,615
9,663	191	9,854
9,415	234	9,649
9,933	236	10,168
120,938	2,231	123,168
10,078	186	10,264

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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
	(652.942.422)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category		ear-end ance		Year-end Ilance	BoY-Eo	Y Average	Č	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	2,105,196	\$	3,633,108	\$	2,869,152				\$	2,869,152		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	3,068,113	\$	2,203,885	\$	2,635,999				\$	2,635,999		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-							
	132016	Prep Ins-Minority Owned Plants	Other	\$	364,355	\$	496,419	\$	430,387	\$	430,387					
	132045	Prepaid Workers Compensation	Labor-related	\$	152,361	\$	138,751	\$	145,556						\$	145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	91,461	\$	58,203	\$	74,832						\$	74,832
	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	\$ 1	13,011,465	\$	13,406,626	\$	13,209,045				\$	13,209,045		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	_	\$	_	\$	-	\$	_					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	861,755	\$	749,695	\$	805,725	\$	805.725					-
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	591,742	\$	594,320	\$	593,031	\$	593,031					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	5.060.826	\$	12,638,215	\$	8,849,521	\$	8.849.521					
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	1.702.640	s	5.643.997	\$	3.673.318	\$	3,673,318					
	132310	Prepaid Rating Agency Fees	Plant-related	\$	44,125	\$	42,760	\$	43,442	Ψ	0,070,010		\$	43,442		
	132320	Prepaid Surety Bond	Other	\$		s	.2,700	\$.0,2	\$	_		Ť	10,112		
	132580	Prepaid Seven Mile I	Other	6		6	210,909	\$	105,454	\$	105,454					
	132581	Prepaid Seven Mile II	Other	9		•	41,543	¢	20,771	4	20,771					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	41,040	\$	20,771	\$	20,771					
	132606	Other Prepay - Lease Commissions	Other	9		\$	-	\$	-	\$	-					
	132620	Prepayments - Water Rights Lease	Other	9	1,458,826	¢	1,113,352	\$	1,286,089	\$	1,286,089					
	132621		Other	9	557,594	\$	557,594	\$	557,594	\$	557,594					
		Prepayments - Water Rights (Ferron Canal)		9	557,594	9	557,594		557,594	Đ	557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	3	404.050	2	-	\$	-	\$	-					
	132623 132630	Prepaid Lake Side CUWCD Water Fee	Other Other	\$	161,250	\$	-	\$	80,625	\$	80,625					
		Prepaid OR Renewal & Habitat Restoration		3	-	2	-	7	-	3	-					
	132650	Prepaid Dues	Other	\$	26,000	\$	20,000	\$	23,000	\$	23,000		_			
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132704	Prepaid Leaning Juniper	Other	\$		\$		\$	-	\$	-					
	132705	Prepaid Pole Contact Rental	Other	\$	326,145	\$	324,730	\$	325,437	\$	325,437					
	132740	Prepaid O&M - Wind	Other	\$	49,227	\$	96,134	\$	72,680	\$	72,680					
	132755	Prepaid Aircraft Maint	Labor-related	\$	-	\$	327,259	\$	163,629						\$	163,629
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$	-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	983,688	\$	983,688	\$	983,688	\$	983,688					
	132900	Prepayments - Other	Labor-related	\$	1,561,463	\$	1,686,356	\$	1,623,910						\$	1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,062,379	\$	1,010,288	\$	1,036,333	\$	1,036,333					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,139,868	\$	3,104,333	\$	3,122,101	\$	3,122,101					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	321,814	\$	361,935	\$	341,875	\$	341,875					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$	-	\$	-						\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	8,673,044	\$	10,500,249	\$	9,586,647						\$	9,586,647
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$	-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(79,023)	\$	(57,950)	\$	(68,486)				\$	(68,486)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(874,500)	\$	(1,585,645)	\$	(1,230,073)	\$	(1,230,073)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	953,523	\$	1,643,595	\$	1,298,559	\$	1,298,559					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,586,030	\$	2,531,871	\$	2,558,950	\$	2,558,950					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$	-					
	203000	Discount on Short-Term Securities	Other	\$	16,625	\$	66,625	\$	41,625	\$	41,625					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$	-					
		Total Prepayments		\$ /	18,020,659	\$	62,585,510	\$	55,303,084	\$	24,976,692	\$ -	\$	18,731,819	\$	11,594,573

Allocator 0.000% 100.000% 28.469% 8.415%
Total Allocated to Transmission by Category \$ - \$ - \$ 5,332,796 \$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,308,421

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

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	4,430,767	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	184,442	n/a	1
Deseret RS 280	0	94.0	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	19,262	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	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Sh	ort-	term	firm

Short-term min	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	12.503.241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												$\overline{}$
					(month end)	Current Year (month end)											
		Appendix A input															
		value															ı l
	Operation to apply to monthly	(result of operation specified in column															ı l
Appendix A	input columns at	to left on monthly															i l
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,055,275,000
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	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)
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, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed to

customers (Dollar values in millions)	

			Accrued	Liability:	Charged to:	Pri	oryear C	current Year	>>									Cur	rrent Year	Projection			Ву	Category		_
																ptembe	No	ovembe								Tran
scription	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account FERC A	ccount	December . month end .n	January Forman					June onth end mo	July A	ugust inth end mo		onth end mo		December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	relate R
GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526 555.	.67	(5.7)	(6.2)	(7.0)	(7.5)	(7.9)	(8.2)	(8.7)	(9.5)	(10.3)	(13.0)	(11.3)	(11.9)	(12.6)	(9.2)	Other				(9.160)	1)
GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516 555.		(1.7)	(2.4)	(3.2)	(4.0)	(4.5)	(4.7)	(4.8)	(4.8)	(5.2)	(5.5)	(5.0)	(5.4)	(6.0)	(3.9)	Other				(3.855)	
ar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510 426	5.3	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	Other				(2.000)	.)
ployment Claims	Estimate by PE Legal	Unfunded	248070	242	545500 59	8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	,
T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502 426	5.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	,
seret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206 555.		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.204)	
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050 565.	46	(3.6)	(3.6)	(3.6)	(3.6)	(3.6)	(3.6)	(10.1)	(10.1)	(10.2)	(10.3)	(1.4)	(0.0)	(0.0)	(1.8)	Other				(1.829)	
cum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913 456.		(2.6)	(2.6)	(2.6)	(2.6)	(2.6)	(2.0)	(1.2)	(0.5)	(0.5)	(0.5)	(0.0)	0.0	(1.5)	(2.0)	Other				(2.026)	
upper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of co	c Unfunded	289517	253.3	515100 501	1.1	(6.5)	(6.5)	(6.5)	(6.6)	(6.6)	(6.6)	(6.6)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.6)	Other				(6.611)	
pper mine recommunit conquisir	Eastines beaco upon 549 per ton or ci	. Gradinata	200011	200.0	582300 (ORD		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	CULL				(0.011)	4
rued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253.99	24019 & 566, 16950288)	567	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	100% Transmission	n (1.155)				
					,																					
corued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253.99	582300 (ORD 240192 & 58 240542)	9	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)	(1.6)	(1.6)	(1.5)	Other				(1.470))
(uries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050 92	5	(15.8)	(15.7)	(15.6)	(15.6)	(16.2)	(16.0)	(16.3)	(14.2)	(13.2)	(12.3)	(12.5)	(12.5)	(12.0)	(13.9)	Labor			(13.858)		
uries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050 426	5.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other			()	0.000	,
uries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050 92		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Labor			0.000		
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050 92		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other			5.000	0.000	
	zzzzza by cegm (Outer)	CHICHARA	110323	220.20	420		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		0.0	0.0	-				0.000	4
vision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750 90	ut.	(7.2)	(7.8)	(8.2)	(9.1)	(9.3)	(9.1)	(9.2)	(9.4)	(9.0)	(9.4)	(7.6)	(6.6)	(6.4)	(6.8)	Other				(6.759)	40
vision for Other A/R (OAR)	Calculated and Known items	Unfunded	118100	144	550750 90		(7.2)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(9.0)	(9.4)	(0.9)	(0.0)	(0.4)	(0.8)	Other				(0.759)	
vision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa		118155	172	301869 454		(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.8)	(0.7)	(0.7)	(0.4)	Other				(0.363)	
Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - cr		118157	144	550776 904		(0.4)	(0.4)	(0.4)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.3)	Other				(0.252)	
vision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750 90		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Other				(0.113)	
Debt Reserve - Transmission	Known	Unfunded	118175	144	550775 90		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(1.0)	(0.5)	Other				(0.495)	
vision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119 440		(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	Other				(0.281)	
ision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119 440	0.1	(0.4)	(0.4)	(0.4)	(0.3)	(0.3)	(0.4)	(0.5)	(0.6)	(0.5)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	Other				(0.379))
entory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400 55	7	(0.5)	(0.5)	(0.5)	(0.8)	(0.8)	(0.8)	(1.1)	(1.0)	(1.0)	(0.3)	(0.3)	(0.3)	(0.5)	(0.5)	Other				(0.461))
entory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900 707.1/	707.2	(0.9)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(0.9)	(0.8)	(0.9)	(0.9)	(0.8)	(1.0)	(0.9)	(0.9)	Other				(0.868)	J)
entory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900 707.1/		(0.8)	(0.8)	(0.8)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.8)	(0.6)	(0.7)	Other				(0.723)	
nstruction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990 557/		(5.6)	(5.8)	(5.9)	(5.8)	(5.9)	(6.0)	(5.9)	(6.3)	(6.4)	(5.3)	(5.3)	(5.7)	(7.4)	(6.5)	Other				(6.519)	
/IP Reserve-Disallowance Loss	Calc by RMP Finance	Unfunded	148019	107	554702 426		0.0	0.0	0.0	(0.4)	(0.4)	(0.3)	(0.3)	(0.3)	(0.3)	(1.0)	(1.0)	(1.0)	(0.8)	(0.4)	Other				(0.379)	
ntra PP&E - Cholla U4 - CWIP	Calc by PP Finance	Unfunded	148907	107	185861 182		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.8)	(0.4)	Other				(0.925)	
collectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750 90		(0.2)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.237)	
rision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100 501		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	
crued Liquated Damages (Current) - Naughton	Fuel Management	Unfunded	210675	232	515100 501		0.0	0.0	0.0	0.0	0.0	0.0	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(4.3)	(9.9)	(5.0)	Other				(4.959)	
crued Liquated Damages (Current) - Cholla	Fuel Management	Unfunded	210678	232	515100 501		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(19.6)	(9.8)	Other				(9.803)	.)
crual - Severance Payments	Known	Unfunded	235190	232	500700 92	0	(1.3)	(1.2)	(1.1)	(1.1)	(1.0)	(1.0)	(1.0)	(0.9)	(0.9)	(1.0)	(0.9)	(0.9)	(0.6)	(1.0)	Labor			(0.957)		
inual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410 Follows	Labor	0.0	(2.7)	(5.4)	(8.0)	(10.7)	(13.4)	(16.2)	(18.9)	(21.8)	(24.5)	(27.2)	(27.3)	0.0	0.0	Labor			0.000		
11(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250 Follows	Labor	(1.9)	(1.9)	(0.5)	(0.6)	(0.8)	(0.9)	(1.1)	(1.3)	(1.3)	(1.6)	(1.7)	(1.9)	(1.9)	(1.9)	Labor			(1.901)		
Ifety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400 Follows	Labor	(1.4)	(0.3)	(0.5)	(0.7)	(0.9)	(1.1)	(1.3)	(1.5)	(0.9)	(1.0)	(1.1)	(1.2)	(1.2)	(1.3)	Labor			(1.313)		
ti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500 92	1	(0.3)	(0.3)	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.9)	(0.9)	(0.8)	(0.7)	(0.5)	Labor			(0.492)		
crued Liquated Damages (NonCurrent) - Naughton	Fuel Management	Unfunded	289540	253.99	515100 501	1.1	0.0	0.0	0.0	(11.0)	(11.0)		(11.0)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(6.7)	(3.3)	Other			(0.112)	(3.332)	.)
vironmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709 10	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	
		Unfunded / Gains Given																								
vironmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Back to Customers	288602	253.99	140709 10	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	
vironmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709 10	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000	
sation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515 Follows	Labor	(2.7)	(3.2)	(3.6)	(4.0)	(4.2)	(4.3)	(4.3)	(3.8)	(3.6)	(3.5)	(3.3)	(3.4)	(2.5)	(2.6)	Labor			(2.630)		
ation Accrual IBEW 57	Calculated by Payroll Calculated by Payroll	Unfunded	248181 248182		500515 Follows 500517 Follows																					
				242			(1.9)	(1.9)	(2.0)	(2.1)	(2.1)	(2.1)	(2.1)	(2.0)	(2.0)	(1.9)	(2.0)	(2.0)	(1.9)	(1.9)	Labor			(1.853)		
ation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242			(2.1)	(2.1)	(2.2)	(2.3)	(2.4)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.2)	(2.1)	Labor			(2.131)		
sonal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515 Follows		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	Labor			(0.037)		
ional Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518 Follows		(3.7)	(3.8)	(3.9)	(4.0)	(4.1)	(4.2)	(4.0)	(3.8)	(3.7)	(3.7)	(3.6)	(3.7)	(3.5)	(3.6)	Labor			(3.597)		
sonal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519 Follows		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Labor			(0.129)		
sonal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516 Follows		(15.3)	(15.4)	(15.7)	(15.8)	(16.0)	(16.0)	(16.0)		(15.5)	(15.5)	(15.5)	(15.8)	(15.8)	(15.5)	Labor			(15.535)		
Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515 Follows	Labor	(6.1)	(6.3)	(6.2)	(6.3)	(6.3)	(6.3)	(6.3)	(5.6)	(5.6)	(5.6)	(5.5)	(5.5)	(6.1)	(6.1)	Labor			(6.113)		
plemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106 426	. 6	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.6)	(1.7)	Other				(1.653)	0
sion - Local 57	Pension - Known by HK/Payroll Pension - Calculated - Actuary	Unfunded	280349 280350	228.35	501106 426 501105 Follows		(0.6)	(1.7)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	Labor			(0.565)	(1.053)	/
158 SERP Liability	CEDD Columbia Astron	Unfunded	280465	228.35	501115 920 / 4	400 E	(52.8)	(0.5)	(52.4)	(52.2)	(52.0)	(51.8)	(84.8)	(84.4)	(64.0)	(84.4)	(50.9)	(50.7)	(55.6)		Labor			(84 ****		
*	SERP - Calculated - Actuary	Accum OCl/partially														(51.1)				(54.2)				(54.182)		
S 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	ofsetting unfunded SERP liability	299107	219	0 0		16.8	16.7	16.6	16.6	16.5	16.4	16.4	16.3	16.2	(16.2)	(16.1)	(16.1)	(21.1)	(2.2)	Labor			(2.176)		
S 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160 92		(26.0)	(25.7)	(25.8)		(27.6)				(28.1)	(28.1)	(28.2)	(28.4)	(28.3)	(27.1)	Labor			(27.136)		
				228.3	501160 92	0	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.7)	(2.6)	(2.6)		(2.5)	(2.5)	(2.5)	(2.6)	Labor			(2.574)		
otals	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	301100 92			(113.4)								(2.6)			(248.5)	(204.4)		(1,155)	0.00		(66.074)	

Allocators 100.000% 24.683% 8.415% 0.000%

Total (\$ millions) (1.155) 0.000 (11.543) 0.000 (12.698)

Appendix A input (12,697,653)

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12.645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78

Attachment 5 input: Total PBOP

assumptions.

1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2019 as compared to 2018 is primarily due to changes in actuarial

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

			2019 True-Up	2019 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Shaded Cells are inputs	Notes	Reference (i Live i offir i reference, attacriment, or instruction)	True-Up	2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-file
Allocators						
Wages & Salary Allocation Factor		05404	00.050.544	00 000 004	400.000	0.000/
1 Transmission Wages Expense		354.21b	26,859,544	26,690,861	168,683	0.63%
2 Total Wages Expense		354.28b	362,000,992	351,120,432	10,880,560	3.10%
2 Total Wages Expense 3 Less A&G Wages Expense		354.27b	42,795,683	43.863.713		-2.43%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309	307,256,719		3.89%
4 Total Wages Less Add Wages Expense		(Line 2 - Line 3)	319,203,309	307,230,719	11,946,390	3.0970
5 Wages & Salary Allocator		(Line 1 / Line 4)	8.4145%	8.6868%	-0.2723%	-3.13%
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	28,268,028,991	28,070,040,964	197,988,027	0.71%
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,303,267,901	10,240,036,403	63,231,498	0.62%
8 Accumulated Amortization	(Note N)	Attachment 5	633,756,885	614,571,347	19,185,538	3.12%
9 Total Accumulated Depreciation		(Line 7 + 8)	10,937,024,786	10,854,607,750	82,417,036	0.76%
10 Net Plant		(Line C. Line O)	17,331,004,205	17,215,433,214	115,570,991	0.67%
TO Net Plant		(Line 6 - Line 9)	17,331,004,205	17,215,433,214	115,570,991	0.07%
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,627,708,823	6,639,809,907	(12,101,084)	-0.18%
12 Gross Plant Allocator		(Line 11 / Line 6)	23.4460%	23.6544%		-0.88%
		(======================================				******
Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,718,768,078	4,775,957,840	(57,189,762)	-1.20%
14 Net Plant Allocator		(Line 13 / Line 10)	27.2273%	27.7423%	-0.5150%	-1.86%
Plant Calculations						
Plant In Service						
15 Transmission Plant In Service	(Note M)	Attachment 5	6,436,346,561	6,353,044,980	83,301,581	1.31%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	91,756,511	(91,756,511)	-100.00%
17 Total Transmission Plant		(Line 15 + Line 16)	6,436,346,561	6,444,801,491	(8,454,930)	-0.13%
18 General Plant	(Note N)	Attachment 5	1,281,037,939	1,274,442,961	6,594,978	0.52%
19 Intangible Plant	(Note N)	Attachment 5	993.157.408	970.432.021	22.725.388	2.34%
20 Total General and Intangible Plant	, , ,	(Line 18 + Line 19)	2,274,195,348	2,244,874,982		1.31%
21 Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	191,362,262	195,008,416	(3,646,154)	-1.87%
						
23 Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,631,366,358	6.643.467.441	(12.101.084)	-0.18%
24 IUdi Fidiit III Kate Dase		(Line 17 + Line 22 + Line 23)	6,631,366,358	0,043,467,441	(12,101,084)	-U. 18%

			2019 True-Up	2019 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data True-Up	2018 Form 1 data	Absolute change	Percent change
		, , ,	True-Op	2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,814,530,128	1,768,531,625	45,998,503	2.60%
26 Accumulated General Depreciation	(NI=4= NI)	Attachment 5	488,241,699	482,727,327	5,514,372	1.14%
27 Accumulated Amortization	(Note N) (Note N)	(Line 8)	633,756,885	614,571,347		3.12%
28 Accumulated General and Intangible Depreciation	(1101011)	(Line 26 + 27)	1,121,998,584	1,097,298,674		2.25%
29 Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%		
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	94,410,618	95,320,442	(909,825)	-0.95%
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,908,940,745	1,863,852,067	45,088,678	2.42%
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,722,425,612	4,779,615,374	(57,189,762)	-1.20%
10tal Net Floperty, Flant & Equipment		(Line 24 - Line 31)	4,722,423,012	4,779,613,374	(37,109,702)	-1.2070
Adjustments To Rate Base						
Accumulated Deferred Income Taxes 33 ADIT net of FASB 106 and 109		Attachment 1A	(957,323,609)	(4.456.474.492)	198,850,573	17.20%
33 ADIT net of FASB 106 and 109 33b Excess or Deficient ADIT Balance		Attachment 1A Attachment 1B	(957,323,609) (193,956,874)	(1,156,174,182)	(193,956,874)	17.20% n/m
EXCESS OF BUILDING PAINT BUILDING		/ Add And And And And And And And And And	(100,000,014)	•	(100,000,014)	10111
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	(21,985)	(34,151)	12,166	35.62%
The folly adjustment		, masimism o	(=1,000)	(6.,16.)	12,100	00.0270
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(12,739,767)	(8,980,880)	(3,758,888)	-41.85%
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	6,075,798	6,119,750	(43,951)	-0.72%
	,				,	
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)	8.4145%	8.6868%		-3.13%
Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0	404 400 007	0	n/m
42 Construction Materials & Supplies 43 Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	162,026,519 8.4145%	161,139,297 8.6868%	887,222	0.55%
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,633,728	13,997,893		-2.60%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	819,246	786,256	32,990	4.20%
46 Total Materials & Supplies Allocated to Transmission	, ,	(Line 41 + Line 44 + Line 45)	14,452,974	14,784,149	(331,175)	-2.24%
On the Windshift of One West						
Cash Working Capital 47 Operation & Maintenance Expense		(Line 75)	72,892,147	73,481,283	(589,136)	-0.80%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%		-0.0070
49 Total Cash Working Capital Allocated to Transmission	(1.0.0.0)	(Line 47 * Line 48)	0.070	0.070		n/m
Network Upgrade Balance	(NI=4= NI)	Attackment F	(52.704.255)	(40.040.040)	(24.405.407)	470.400/
50 Network Upgrade Balance	(Note N)	Attachment 5	(53,701,655)	(19,216,248)	(34,485,407)	-179.46%
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,197,215,118)	(1,163,501,561)	(33,713,556)	-2.90%
					· · · · · · · · · · · · · · · · · · ·	
52 Rate Base		(Line 32 + Line 51)	3,525,210,495	3,616,113,813	(90,903,318)	-2.51%
				·	-	

			2019 True-Up	2019 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Shaded cone are inpute	110100	reference (i Erro i emi i reference, attacimient, or institucion)	True-Up	2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed
Operations & Maintenance Expense						
Operations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	218,035,886	206,347,430	11,688,456	5.66%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,026,556	10,587,401	439,155	4.15%
55 Less: Account 565		Attachment 5	145,825,268	135,021,597	10,803,671	8.00%
56 Transmission O&M		(Lines 53 - 55)	61,184,062	60,738,432	445,630	0.73%
Allocated Administrative & General Expenses						
57 Total A&G		323.197b	115,628,648	130,380,347	(14,751,699)	-11.31%
58 Less Actual PBOP Expense Adjustment		Attachment 5	0	0	0	n/m
59 Less Property Insurance Account 924		323.185b	4,737,084	5,203,260	(466,176)	-8.96%
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,605,836	22,484,361	3,121,475	13.88%
62 Less General Advertising Exp Account 930.1	(N=4= C)	323.191b	55,028	580	54,448	9387.59%
63 Less Membership Dues 64 Administrative & General Expenses	(Note C)	Attachment 5 (Line 57 - Sum (Lines 58 to 63))	717,771 84,512,929	723,877 101,968,269	(6,107) (17,455,339)	-0.84% -17.12%
65 Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%	(17,400,000)	-17.1270
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,111,344	8,857,808	(1,746,464)	-19.72%
·		,			,	
Directly Assigned A&G						
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,486,087	2,654,241	831,845	31.34%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0 400 007	0	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,486,087	2,654,241	831,845	31.34%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,737,084	5,203,260	(466,176)	-8.96%
71 General Advertising Exp Account 930.1 - Education and Outreach	(110101)	Attachment 5	0	0,233,233	(135,115)	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,737,084	5,203,260	(466,176)	-8.96%
73 Gross Plant Allocator		(Line 12)	23.4460%	23.6544%		
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,110,654	1,230,802	(120,147)	-9.76%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	72,892,147	73,481,283	(589,136)	-0.80%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	112,507,659	109,403,638	3,104,021	2.84%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	43,110,635	42.630.355	480,280	1.13%
77 General Depreciation Expense including Amortization of Limited Term Plant 78 Intangible Amortization	(Note H)	Attachment 5 Attachment 5	48,671,914	42,630,355	3,168,091	6.96%
79 Total	(Note 11)	(Line 77 + Line 78)	91,782,549	88,134,178	3,648,371	4.14%
80 Wage & Salary Allocator		(Line 5)	8.4145%	8.6868%	0,010,011	
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	7,723,046	7,656,064	66,982	0.87%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	120,230,705	117,059,702	3,171,003	2.71%
·		,		,555,102	3,,000	
Taxes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	40,532,324	41,949,222	(1,416,898)	-3.38%
85 Total Taxes Other than Income Taxes		(Line 84)	40,532,324	41,949,222	(1,416,898)	-3.38%
10tal rakes Other trial income rakes		(Line 04)	40,032,324	41,343,222	(1,410,898)	-0.3070

				2019 True-Up	2019 Projection (as-filed)		
Shadod	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Silaueu	cens are inputs	Notes	Reference (I EINO I Offin I Telefence, attachment, of instruction	True-Up	2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
	A Comitte Providence Control of Control						
Return	Capitalization Calculations						
	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	7,451,428,846	7,008,059,615	443,369,231	6.33%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,451,428,846	7,008,059,615	443,369,231	6.33%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	13,080,345	10,580,201	2,500,144	23.63%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,427,807	27,702,524	5,725,283	20.67%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	4,262,741	4,847,332	(584,592)	-12.06%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	30,509	41,535	(11,026)	-26.55%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,400,688,463	6,964,971,093	435,717,369	6.26%
	Town Bold Oct						
97	Long Term Debt Cost	(Alata - D. 0. T.)	Attackers and Ad	000 050 050	050 005 455	44.457.004	0.440/
98	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14 Attachment 14	369,853,259 0	358,695,455 0	11,157,804 0	3.11% n/m
99	Less Hedging Expense	(Note R)		ŭ	-	·	
100	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14 Attachment 14	3,892,240 583.695	4,027,405 584,922	(135,164)	-3.36% -0.21%
100	Account 428.1 Amortized Loss on Reacquired Debt Less Account 429 Amortized Premium	(Note T)	Attachment 14 Attachment 14	11,026		(1,227) 0	
101	Less Account 429 Amortized Premium Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14 Attachment 14	11,026	11,026	0	0.00% n/m
102	Total Long Term Debt Cost	(Note T)	Sum Lines 97 through 102	374,318,168	363,296,756	11,021,412	3.03%
103	Total Long Term Debt Cost		Sum Lines 97 unough 102	374,310,100	303,290,730	11,021,412	3.03%
	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 positive	9) 161,902	161,902	0	0.00%
(Common Stock						
112	Proprietary Capital		Attachment 14	8,083,782,146	7,620,310,434	463,471,712	6.08%
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	117,471,234	101,567,260	15,903,974	15.66%
115	Less: Account 219		Attachment 14	(12,642,903)	(14,769,239)	2,126,336	14.40%
116	Total Common Stock		Sum Lines 112 through 115	7,976,556,215	7,531,114,813	445,441,402	5.91%
			Č		, , ,		

					2019 True-Up	2019 Projection (as-filed)		
Shado	d cells are inputs	N	lotes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
Ollade	u cens are inputs	IV.	iotes	reference (i Erro i offir i reference, attachment, of instruction)	True-Up	2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
							_	
117	Debt percent	Total Long Term Debt (Notes	es Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%	48.19%	0.10%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%	0.02%		
119	Common percent		es Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%	51.79%		
110	- Common percent	Common Stock (Notes		(Ellie 1107 (Ellies so 1 110 1110))	01.00%		-	
		Long Term Debt Cost =						
		Long Term Debt Cost /						
100	Dald Card	Net Proceeds Long Term Debt		(Line 402 / Line 00)	5.06%	5.22%	-0.16%	
120	Debt Cost	Preferred Stock cost =		(Line 103 / Line 96)	5.06%	5.22%	-0.10%	
		Preferred Dividends /						
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost		ote H)	Fixed	9.80%	9.80%		
122	Common Cost	Common Glock (NC	ote 11)	Tived	3.0070	3.0070	_	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%	2.51%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%	5.08%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%	7.59%	-0.08%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	264,726,683	274,475,500	(9,748,817)	-3.55%
Comp	osite Income Taxes							
	Income Tax Rates							
128	FIT = Federal Income Tax Rate		ote G)		21.00%	21.00%		
129	SIT = State Income Tax Rate or Composite		ote G)	Attachment 5	4.54%	4.54%		
130	p	(percent of federal income tax deductible for state	purposes)	Per state tax code	0.00%	0.00%		
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} :			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
	ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(745,681)	(874,442)		14.72%
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(988,791)	(1,159,531)	170,739	14.72%
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	=	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	58,235,761	59,849,605	(1,613,844)	-2.70%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)	0	(20,973,074)	n/m
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustm	ment * 1 / (1-T)	Line 135b * 1 / (1-T)	(27,810,806)	0	(27,810,806)	n/m
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	29,436,165	58,690,074	(29,253,910)	-49.84%
	<u> </u>							

				2019 True-Up	2019 Projection (as-filed)		
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data	2018 Form 1 data	Absolute change	Percent change
			,	True-Up	2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Revenu	e Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	4,722,425,612	4,779,615,374	(57,189,762)	-1.20%
138	Total Adjustment to Rate Base		(Line 51)	(1,197,215,118)	(1,163,501,561)	(33,713,556)	-2.90%
139	Rate Base		(Line 52)	3,525,210,495	3,616,113,813	(90,903,318)	-2.51%
			(=	5,5-5,-10,100	2,212,112,212	(==,===,=,=,=)	
140	Total Transmission O&M		(Line 75)	72,892,147	73,481,283	(589,136)	-0.80%
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,705	117,059,702	3,171,003	2.71%
142	Taxes Other than Income		(Line 85)	40,532,324	41,949,222	(1,416,898)	-3.38%
143	Investment Return		(Line 127)	264,726,683	274,475,500	(9,748,817)	-3.55%
144	Income Taxes		(Line 136)	29,436,165	58,690,074	(29,253,910)	-49.84%
						1	
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	527,818,024	565,655,781	(37,837,757)	-6.69%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	6,436,346,561	6,353,044,980	83,301,581	1.31%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,274	248,058,043	3,447,230	1.39%
148	Included Transmission Facilities		(Line 146 - Line 147)	6,184,841,288	6,104,986,937	79,854,350	1.31%
149	Inclusion Ratio		(Line 148 / Line 146)	96.09%	96.10%		
150	Gross Revenue Requirement		(Line 145)	527,818,024	565,655,781	(37,837,757)	-6.69%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	507,193,122	543,569,448	(36,376,326)	-6.69%
	· · · · · · · · · · · · · · · · · · ·			, ,		(,,	
	Revenue Credits						
152	Revenue Credits		Attachment 3	89,383,184	93,377,130	(3,993,946)	-4.28%
			(1) (5)				
153	Net Revenue Requirement		(Line 151 - Line 152)	417,809,939	450,192,318	(32,382,380)	-7.19%
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	527,818,024	565,655,781	(37,837,757)	-6.69%
155	Net Transmission Plant		(Line 130) (Line 17 - Line 25 + Line 34)	4,621,816,433	4,676,269,866	(54,453,433)	-0.09%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4201%	12.0963%	-0.68%	-1.1070
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 155) (Line 154 - Line 76) / Line 155	8.9859%	9.7568%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6212%	2.6322%	-0.01%	
.00	Total land danying disarge mandat poproduction, reducting not modified taxous		(2.110 101 2.110 10 2.110 121 2.110 100)/ 2.110 100	2.02.12.70	2.002270	0.0176	
	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)	233,655,176	232,490,207	1,164,970	0.50%
160	Increased Return and Taxes		Attachment 4	318,327,206	357,999,278	(39,672,071)	-11.08%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	551,982,383	590,489,484	(38,507,102)	-6.52%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,621,816,433	4,676,269,866	(54,453,433)	-1.16%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9430%	12.6274%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5087%	10.2878%		
165	Not Payanua Paguirament		(Line 152)	417,809,939	450,192,318	(20, 200, 200)	-7.19%
	Net Revenue Requirement		(Line 153)	417,809,939	450, 192, 318	(32,382,380)	-7.19% n/m
166 167	Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit		Attachment 5 Attachment 7	3,623,761	3,680,690	0 (56,929)	n/m -1.55%
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,365	986,705	1,423,660	144.28%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	423,844,064	454,859,713	(31,015,649)	-6.82%
100			\=	420,044,004	404,000,710	(01,010,040)	0.0270
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,893	13,895	(3)	-0.02%
171	Rate (\$/MW-year)		(Line 169 / 170)	30,509	32,735	(2,226)	-6.80%
172	Network Service Rate (\$/MW-year)		(Line 171)	30,509	32,735	(2,226)	-6.80%

2019 True-Up

Shaded cells are inputs Notes Reference (PERC Form Fellerence, attachment, or instruction)	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 Form 1 data
	Shaded cells are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	True-Up

Notes

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

2019 Projection (as-filed)

2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	7 True-Up value minus 2019 Projection (as-filed)	Change over 2019 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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$507,193,122
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$5,441,269 \$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$3,623,761
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$423,844,064
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,893
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.508796
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.542400
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.586708
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117342
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.083815
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.33
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.49

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	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%		
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,140,285,246)	3,700,096	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Δ	ttachment 1a input>	(1.155,627,876)

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

	Α	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
Account 19							
Employee B	enefits						
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,82	
287220	720.560 Pension	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.
287300	920.182 LTIP - non current	5,102,064	0	0	0	5,102,06	Regulatory liability established to record the long-term portion of the BHE incentive plan liability 4 related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	34,404	0	0	0		Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) 4 match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,77	8 Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	326.417	0	0	0	326.41	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	415,630	415.630	0	0	020,41	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)	6.431.421	0		0	6 421 42	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	654.818	0	0	0		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	6.381.362	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201399	920.100 FA3 112 BOOK RESERVE - POST	0,001,002	•	•		0,001,00	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2,576,430	0	0	0	2,576,43	a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0		Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 0 158.
287462	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	0	0		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De	ivatives:	0	0	0	0		0
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain 0 financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	21.154.826	21.154.826	0	0		Reclass non-current liability from derivative regulatory liability to an other regulatory liability for 0 frozen derivative.
Regulatory		0	0	0	0		0
							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0		revenue requirement was recalculated by using the new income tax rate and the reduced revenue
							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue
287052	705.431 RL Income Tax Deferral - ID	136,624	136,624	0	0		or requirement will be given back to customers. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
							On December 2.2 (21), 1 ax Cuts and 300s Act was signed into awb y the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was reacloulated by using the new income tax rate and the reduced revenue.
287053	705.342 RL Income Tax Deferral - OR	11,938,085	11,938,085	0	0		organizement will be given back to customers.
							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue
287054	705.343 RL Income Tax Deferral - UT	129,816	129,816	0	0		orequirement will be given back to customers.

							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the
287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
							On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	o requirement will be given back to customers
							On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the Power fax Fixed Assets software.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287062	705 247	ID - Protected PP&E ARAM	638,875	638,875	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	030,073	030,073	U	U	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287063	705 249	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OK - Protected PP&E AKAM	2,507,905	2,567,965	U	U	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized with the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
20,00	700.010	or modeled in de minim	,,,	1,110,010		-	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/file depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
							As ordered by the Oregon Public Utility Commission (OPUC), Pacificor pregistered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, Pacificor pis allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). Pacificor may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184		RL OR Clean Fuels Program	119,860	119,860	0	0	0
287186		RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0 Gross Up of Nonprotected PP&E EDIT The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent
287188	100 121	RL Income Tax Property Flowthru	365.813.273	365,813,273	0	0	Ine cash received by Pacific.orp for the sale of the oredists will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underseved communities, (4) programs are designed to be independent or ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue, Amortization expense for program costs incurred for Oregon Clean Fuel sprogram (offset in Clean Fuel Credits Revenue) is to be recorded of SAP Account 353475, OR Clean Fuel Program Amortz Expense.
20/188	100.121	NE IIICOME TAX Property Flowthu	300,813,273	305,813,273	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	accumulated deferred income taxes, the effects of flow through from PPRE bookflax differences and other deferred items that do not have current provision impacts. 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 Excess Deferred Income Taxes - CA	272,759	272,759	0	0	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 Excess Deferred Income Taxes - ID	396,045	396,045	0	0	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 0 in the income tax rate.

287193 705.282 RL Excess Deferred Income Taxes - OR 287194 705.283 RL Excess Deferred Income Taxes - UT 287196 705.284 RL Excess Deferred Income Taxes - WA 287196 705.285 RL Excess Deferred Income Taxes - WA 287197 705.286 RL Excess Deferred Income Taxes - WY 287197 705.286 RL Excess Deferred Income Taxes - WY 287198 320.279 RL FAS.158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism 287200 415.710 RL - WA Accelerated Depreciation 287209 705.268 RL - Energy Savings Assistance (ESA) - CA 287209 705.268 RL - Deferred Excess SYr Opt out 287213 425.381 RL - BPA Balance Act - ID 287221 705.245 RL - OR Direct Access 5 Yr Opt out 287222 705.527 R. CA Solar Feed-in Tariff - NC 287223 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.400 Rg Lia - UT Property Ins Reserve 287237 705.453 Rg Lia - UT Property Ins Reserve 287259 705.454 Rg Lia - UT Property Ins Reserve 287259 705.455 RL - Deferred Excess NPC - WY 287284 610.147 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287284 610.147 Reg Lia - UT Property Ins Reserve 2872784 610.147 Reg Lia - UT Property Insurance Reserve - WY 287284 610.146 OR Reg AssetUtals Cons 287312 105.400 ARO Reg Lia - UT Property Insurance Reserve - WY 287312 105.400 ARO Reg Lia - UT Property Insurance Reserve - WY 287284 610.146 OR Reg AssetUtals Cons	3,876,973 326,183 2,939,674 4,334 (62,874 826,933 (62,874 5,896,99	0 0 0 7 326,187 4 2,939,674 4 4,334 0 0 0 2 816,792 7 6,646,837 7 107,017 2 893,442	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0		A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the 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 Utah resulting from the 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 Washington resulting from the 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 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 resulting from the 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 resulting from the change in the income tax rate. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses. A regulatory liability setablished to record difference between the approved accelerated depreciation in the 2015 VM GRC and the current depreciation amounts from the last depreciation study for all 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 liability setablished to record Energy Savings Assistance (ESA)
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287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARQ/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.453 Reg Lia - OR Inj & Dam Reserve 287258 705.453 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	107,01; 893,44; 826,93; (62,874; 5,898,99;	7 107,017 2 893,442	0	6	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
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287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass	893,442 826,933 (62,874 5,898,994	2 893,442	0	0	0	liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287290 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	893,442 826,933 (62,874 5,898,994	2 893,442	0	0		
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0	0		implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	826,93: (62,874 5,898,994		0			leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225 605.103 ARO/Reg Diff - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287257 705.453 Reg Lia - ID Property Ins Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.456 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass	(62,874 5,898,994	3 826,933	0		U	Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287227 705.531 RL UT Solar Feed-in Tariff - NC 287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.527 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons	(62,874 5,898,994	3 826,933	0			customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287227	5,898,994			0		qualifying customers receive a credit to their bill.
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		This account is created to record a contra regulatory liability for Washington's share of the ARO
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994					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;
287227 705.531 RL UT Solar Feed-in Tariff - NC	5,898,994			1		therefore, the Washington portion of any decommissioning costs associated with Trojan should be
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287238 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287269 705.265 RL - OR Energy Conserv Chrg 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.1446 OR Reg Asset/Liab Cons			0	0	0	reflected below-the-line.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - UT - Noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	153 23		0	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	.00,20	1 153,231	0	0		Regulatory liability established to record CA solar Feed in Tarriff.
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs
287231 705.519 RL WA Def NPC - Noncurrent 287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent 287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287264 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	0	0	
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	5,671,198	8 5,671,198	0	0		Regulatory liability established to record WA Def NPC.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory Liability established to record the costs in excess of base net power costs according to
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent 287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1	0	0	ć		established calculations and were created to accommodate the recovery of excess net power costs
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons		-	•	i i		through the UT Energy Cost Adjustment Mechanism, or UT ECAM. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	7,488,062	2 7,488,062	0	0	0	pursuant to an energy cost adjustment mechanism.
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons				1		This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287238 705.420 RL - CA GHG Allowance Rev 287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	26,525	5 26,525	0	į ,	0	intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance
287253 705.400 Reg Lia - OR Inj & Dam Reserve 287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons			•	i i		instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	829,83	7 829,837	0	0	0	greenhouse gas pollution emission allowances .
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,773	3 1,976,773	0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,976,77	3 1,976,773	U	U	U	in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Ins Reserve 287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	190,832	2 190.832	0	c	0	in excess of insurance claims incurred.
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons						Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	1,732,015	5 1,732,015	0	0	0	in excess of insurances claims incurred.
287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	189,594	4 189,594	0		0	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287268 415.706 RL - 50% Bonus Tax Depr - WY 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	105,59	105,594	U	U	U	recovered in excess of insurance claims incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	495,889	9 495,889	0	C	0	
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	500					Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	508,162	2 508,162	0	0		depreciation. Reclass of miscellaneous regulatory assets/liabilityles that have flinned to debit/credit balances
287299 705.265 RL - OR Energy Conserv Chrg 287304 610.146 OR Reg Asset/Liab Cons	201,696	6 201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287304 610.146 OR Reg Asset/Liab Cons		25.,000				Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons						expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287304 610.146 OR Reg Asset/Liab Cons	1,075,74	4 1,075,744	0	C	0	efficiency programs.
						Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287312 105.402 ARO Reg Liabilities	(65,343	(65,343)	0	0	0	which are then amortized into book income per approved rate order or tariff.
	264,602	2 264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
	221,00	251,002				NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a
						benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company
						receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing
287316 715.720 NW Power Act - WA		4 115,544	0	0		account.
	115,544					Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through		9 181,679	0	0	0	Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	115,544 181,679	7 5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	181,679	-,,021				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 Decom Cost-Regulatory Asset	181,679 5,131,92			0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 DI UTUWA FAMILISHINA	181,679		0		· ·	Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	181,679 5,131,92	3 1,319,363	0			to qualifying low income recipients through bill credits.

287453 610.143 RL - WA Low Energy Program	123,924	123,924	0	C	Regulatory liability established to record revenues received from customers which are then grante 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 energy
287473 705.270 RL - Blue Sky Program OR	630,271	630,271	0	C	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
000404	93,650	93,650	•		company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	93,650	93,000	U	U	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
287475 705.272 RL - Blue Sky Program CA	52,721	52,721	0	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
287476 705.273 RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	59,385	59,385	•		company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	59,365	59,365	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
287478 705.275 RL - Blue Sky Program WY	114,658	114,658	0	C	0 certificates.
. *					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depre	1,284,244	1,284,244	0	C	0 due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depre	(1,635)	(1,635)	0		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depre	(1,635)	(1,035)	0	U	0 depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	C	0 medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT			_		Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	C	0 on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	C	0 recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584 415.827 RA - Post-Ret MMT - OR			_		Regulatory asset established for the Oregon allocated share of a post-retirement benefits
28/384 415.82/ RA - POSI-REI MMT - UR	0	U	U	U	0 measurement date change transitional adjustment recorded in December 2008. Regulatory asset established for the California allocated share of a post-retirement benefits
287588 415.831 RA - Post-Ret MMT - CA	0	0	0	0	0 measurement date change transitional adjustment recorded in December 2008.
State Carryforwards	187.100	0 187.100	0	C	0 0
287280 DTA State Charitable Contribution Limit 287437 DTA Net Operating Loss Carryforwrd-State	72.551.413	72.551.413	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	(15,275,088)	(15,275,088) 1,599,420	0	C	0 Carryforward.
287491 DTA BETC Purchased Credits	1,599,420	1,599,420	0		O Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). O Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	354,878	354,878	0	Č	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	15,240,731 224,138	15,240,731 224,138	0	C	0 0 Idaho state income tax credit carryforward. 0 Colorado state income tax credit carryforward.
287281 DTA Colorado Lax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	255.284	255,284	0	0	0 California state income tax credit carryforward. 0 California state income tax credit carryforward.
Loss Contingencies	0	0	0	0	0 0
287970 415.815 Ins Rec Accrual	0	0	0		Accrued liability established reserves (contingent liabilities) for anticipated injury and damage
287341 910.530 Injuries & Damages	3,872,782	3,872,782	0	C	0 expenses. 0 Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations	0	0	0	C	0 0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	53,101,152	53,101,152	0		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	•				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	C	
					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 I
287199 220.101 Bad Debt	(40,763)	(40,763)	0	C	the Internal Revenue Service.
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	0		0 Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	360,275	360,275	0		0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig	430,058 1,562,198	430,058 1,562,198	0		0 Reserve against receivable due from joint owners. 0 Accrued final reclamation expenditures for the Trapper mine.
287216 605.715 Trapper Mine Contract Oblig	1,302,190	1,502,190	U		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 Oblig	127,166	127,166	0	0	0 tax purposes.
	.21,100	,100			Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liab- Reg	13,647,196	13,647,196	0	C	0 work sites.
					Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liab- NonReg 287270 Valuation Allowance for DTA	660,571 (675,631)	660,571 (675,631)	0	0	0 other work sites. 0 Valuation allowance against items that may not be realized before they expire.
201210 Valuation Allowance for DTA	(075,031)	(073,031)	U		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	267,814	267,814	0	C	0 enhancement.
					Accrued liability used to defer credits for book purposes that are received from Citibank in
					connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is
287297 505.155 Deferred Revenue - Citibank	69,114	69,114	0	C	0 entitled to 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 287321 100.100 ITC	501,567 1,863,169	501,567 1.863,169	0	C	0 emmission reduction credit.
201321 100.100 110	1,863,169	1,863,169	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 the company of the company
287337 715.105 MCI F.O.G. Wire Lease	137,194	137,194	0	C	0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Def Reg Asset-Transmission	574,232	0	574,232	0	transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	5. T, EUE	•	0. 1,202		Accrued liability established to reserve for accounts receivable for which collection is not expected
201000 410.110 Delivey Assectionismission					
287340 220.100 Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	C	0
·	2,261,919 1,161,582	2,261,919 1,161,582	0	0	0 0 Miscellaneous accrued liabilities related to PacifiCorp. 0 Accrued liability for prepaid rents on company owned utility poles.

							a think the last of the state o
							Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	(0 enhancement.
							Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120	Bear River Settlement Agreement	4.155.873	4,155,873	0		0 settlement obligations.
		*					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425,110	Tenant Lease Allowances	38.185	38.185	0		0 be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	(Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417		Reverse Accrued Final Reclamation	2.121.972	2.121.972	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.
287430	EOE 12E	Accrued Royalties	1.768.604	1.768.604	0		nter ded massify for royalty payments to the mineral management service on each production.
207430	505.125	Accrued Royalties	1,700,004	1,700,004	0		, ,
							Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	0		Credit Corp for the Cholla generation plant.
							Book-tax difference related to the reporting of book income from Bridger Coal Company on the
287482	205.025	PMI Fuel Cost Adjustment	0	0	0	(0 books of PacifiCorp.
							A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret)
287489	910.515	Deseret Settlement Rec	18.808	18.808	0	(0 regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807		Non-curr def fed tax cor ben of int	162,294	162,294	0		O Non-current federal benefit of interest on corrections.
287817		Non-curr def fed unc tax pos ben of int	23,634	23,634	0	(0 Non-current federal benefit of interest on uncertain positions.
287827		Non-curr def sta tax cor ben of int	35,086	35.086	0	(Non-current state benefit of interest on corrections.
287837		Non-curr def sta unc tax pos ben of int	5.112	5.112	0		Non-current state benefit of interest on uncertain positions.
Rounding		•	0	0	0	(0
Subtotal - p	234		824,459,612	799,783,864	574,232	(24,101,516
Less FASB	109 Above if	not separately removed	378,658,561	378,658,561	0	(0
Less FASB	106 Above if	not separately removed	2,576,430	0	0	(2,576,430
Total		· ·	443,224,621	421,125,303	574,232	(21,525,086

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Palant 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

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

Schedule ADIT-281

Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281		Related	Related	Related	Related	basuncation
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(180,339,430)	(180,339,430)	0	(0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(180,339,430)	(180,339,430)	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	(180,339,430)	(180,339,430)	0	0	0	

- Instructions for Account 281:

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

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

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

 4. ADIT items related to Instruction 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

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

Schedule ADIT-282

		A	В	C	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
Account 28	2							
								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	(4,524,862)	(4,524,862)	0	0		0
								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101	Amortization NOPAs 99-00 RAR	69,021	69,021	0	0		Ulicensing of specific hydro generation facilities.
287610			(24,192,983)	(24,192,983)	0	0		Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	163,640,792	163,640,792	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	(1,083,823)	0	0	(1,083,823)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,351,250,809	2,351,250,809	0	0		Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,149,731	16,149,731	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	3,393,596	3,393,596	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	22,999,656	22,999,656	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		0
287605		Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortizaton	0	829,067	(829,067)	0		PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605 287605		Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308 189,338,393	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605		Direct Assignment: General Fixed Assets Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4.230.621	0	0		PowerTax Report #257: General Book Allocation Group. PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
201000		Brook Academicals. Control 1900 700000 Booking EST 7 Information		1,200,021			(1,200,021	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	(1,598,585)	(Credit Corp for the Cholla generation plant.
287608	105 223	Cholla SHL NOPA (Lease Amortization)	647,446	0	0	647.446		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
201000	100.220	Onolia OTE NOTA (Ecase Amorazation)	041,440	•	•	047,440		Book-tax basis difference for coal mine development costs, which are capitalized for book
								purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year
287605	105 165	Coal Mine Development	0	0	0	0		incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
20/003	105.165	Coal Mille Development	U	U	<u> </u>	U		Book-tax difference basis difference for costs incurred to maintain normal mine production in view
								of the recession of the working face of the mine. For book purposes, these costs are capitalized.
287605	105.170	Coal Mine Extension Costs	0	0	0	0	(For income tax purposes the costs are deductible in the period paid or incurred.
287605	105 153	Contract LiabilityBasis Adj - Chehalis	(127,166)	(127,166)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605		Contract LiabilityBasis Adj - Grichalis Contract LiabilityBasis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	Č	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	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 purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(191.061.776)	(191.061.776)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
		<u> </u>		, , , , , , , , , , , , , , , , , , , ,				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	1,378,419	1,378,419	0	0	(recovered, a reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								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	(163,018,214)	(163,018,214)	0	0	(interest on debt.
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	(taxable income as compared to book income.
								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 differenes 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	(1,360,854,056)	(1,360,854,056)	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	(79,920,415)	(79,920,415)	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	(4,026,581)	(4,026,581)	0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	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	22,466,833	_	0	22,466,833		primarily resulting from states that have not adopted bonus depreciation.
			22,400,833	U	U	22,400,000		
287605	1			0	0	22,400,633		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
	105.148		(306.514)	(306,514)	0	22,460,633	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	105.148 105.460	Mine Safety Sec. 179E Election Non-ARO Removal Costs		(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	(Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
287929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
28/929	105.148 105.460		(306.514)	(306,514) (247,201,083)	0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate,
			(306.514)	(306,514) (247,201,083) (6,748,788)	0 0	0 0	0	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period noil and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0 0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0	0		Book-lax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period noist and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514) (247,201,083)	(247,201,083)	0	0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and isbilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate, we felective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, we little the revenue as a set of the substities were revalued at the new tax rate, we little the value at the new tax rate, we little the value at the new tax rate, were the value at the new tax rate, we little the value at the new tax rate, were t
286691	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA	(306.514) (247.201.083) (6.748,788)	(247,201,083) (6,748,788)	0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697	105.106	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 0	0 0	C	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assests and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Honome Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Honome Tax
286691 286697	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC	(306,514) (247,201,083) (6,748,788) (3,768,586)	(247,201,083) (6,748,788) (3,768,586)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Tax
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%
286691 286697 286692	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386)	(247,201,083) (6,748,788) (3,768,586) (10,009,386)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxe
286691 286697 286692 286693	105.106 105.113 105.107	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0 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. Regulatory liability related to removal costs. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant change is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxe
286691 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs NonProtected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909)	0 0	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. Regulatory liability related to removal costs. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta
286697 286697 286692 286693	105.106 105.113 105.107 105.108	Mine Safety Sec. 179E Election Non-ARO Removal Costs Non-Protected PP&E EDIT - CA NonProtected PP&E EDIT - FERC NonProtected PP&E EDIT - ID NonProtected PP&E EDIT - OR	(306,514) (247,201,063) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	(247,201,083) (6,748,788) (3,768,586) (10,009,386) (93,279,909) (20,865,641)	0 0 0	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. Regulatory liability related to removal costs. On December 22, 2017. Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT. On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Ta

						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	0	developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
						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	(27,337)	(27,337)	0	0	0)
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186.877	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 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	0	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	0	income tax normalization rules.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	180,339,430	180,339,430	0	0	e	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
·						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
287605 105.140 Reimbursements	21,672,077	21,672,077	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.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose
287605 105.122 Repairs Deduction	(379,313,893)	(379,313,893)	0	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	(306,766)	(306,766)	0	0	0	order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
						This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	0	0	general rate order/stipulation (Docket 20000-405-ER11).
						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are
						probable of being refunded as the temporary book-tax differences reverse and result in higher
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7,633,104	7,633,104	0	0	0	axable income as compared to book income. 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 differenes reverse and the amount of tabenefits associated with fixed assets that have previously been flowed through to customers and
			J			are probable of recovery as the temporary book-tax differences reverse and result in higher taxab
287187 100.121 RL - Effects of Ratemaking - Fixed Assets 287313 105.450 RL - Non-ARO Liability	1,122,042,940 247,201,083	1,122,042,940 247,201,083	0	0	0	income as compared to book income. Regulatory liability related to removal costs.
LOTOTO TOURIST THE THOUT WAS ENDOWNY	217,201,000	211,201,000	Š			On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
						significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate
286691 100.123 RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	e	which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
						On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
						significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate
286697 100.129 RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	0	which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
						On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the
						significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate
286692 100.124 RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	0	which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
						On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
						purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rat
286693 100.125 RL - NonProtected PP&E EDIT - OR	93,279,909	93,279,909	0	0	0	which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
						On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
						purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695 100.127 RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	0	
						On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP
						purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a
						result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696 100.128 RL - NonProtected PP&E EDIT - WY	38,491,281	38,491,281	0	0	0	
287605 105.135 Safe Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
	(2,2:2,001)	(=,= .=,001)	Ů	Ü		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
207205 405 422 Co. 404a Adiustment Danais Dadiustrum	(454 500 407)	(454.500.407)				capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	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
007005 405 440 Octoo TO Dects Adjustment						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0	0	between book basis and tax basis for the solar arravs. Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	154,934	154,934	0	0	0	book and tax purposes. Book-tax difference related to relicensing cost for Klammath Dam.
287301 105.471 UT Klamath Relicensing Costs Rounding	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
· · · · · · · · · · · · · · · · · · ·						
Subtotal - p275 Less FASB 109 Above if not separately removed	(2,910,580,066) 1,129,676,044	(1,542,848,627) 1,129,676,044	(1,140,859,478)		(247,303,832)	

Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	

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

A A	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283		Related	related	Related	Related	Sustincation
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA 287842 415.412 Contra RA - Deer Creek Abandonment - ID	607,297 416,140	607,297 416,140	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,748,164	1.748.164	0	0		Regulatory asset to record D contra regulatory asset for Deer Creek abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,723,925	2,723,925	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	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 pension 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	0	0		0
						Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
207054 A45 A47 Courte DA UNIVA Davidar CA	443.826	443,826	0			UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	U	U		0 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.
200000	(00.040)	(00.040)				Regulatory asset to record benefits and administrative costs related to the California Alternative
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0		Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(29,172,770)	(29,172,770)	0	0		o 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	(1,752,861)	(1,752,861)	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	(48,856)	(48,856)	0	0		parks to direct utility service.
	, , , ,	, , ,	<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	(847,911)	(847,911)	0	0		0 inventory from decommissioning.
200004 ALS 000 DA Corbos Plant Decomp flower to CA	40.707	40.707	0			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	U		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.
						Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0		0 depreciation due to the implementation of new rates on January 1, 2014.
287985 415.924 RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0		Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased 0 depreciation due to the implementation of new rates on January 1, 2014.
20/300 410.024 IVA - Oalboil Oillecoveled Flaint - Of	(1,055,040)	(1,000,040)		•		Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
287986 415.925 RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0		depreciation due to the implementation of new rates on January 1, 2014.
207524 145.004 54.004 55.004						Regulatory asset established for the California allocated share of a pension curtailment gain and
287581 415.824 RA - Contra Pension MMT & CTG - CA	0	0	0	0		measurement date change transitional adjustment recorded in December 2008. Regulatory asset established for the Oregon allocated share of a pension curtailment gain and
287577 415.820 RA - Contra Pension MMT & CTG - OR	(1)	(1)	0	0		measurement date change transitional adjustment recorded in December 2008.
	, ,	,				Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on
286903 320.271 RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0		the elimination of the cash balance option in the company pension plan.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4.469.102)	(4.469.102)	0	0		Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(1,111,111)	(1)100/100/				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	(7,467,384)	(7,467,384)	0	0		Populatory accet actablished for paneurrant portion of recoverable not never exets in Missing
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	0	0		Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming or pursuant to a power costs adjustment mechanism.
20.000 THE POWER ENGINEER PROPERTY OF THE POWER POWER PROPERTY OF THE POWER POWER PROPERTY OF THE POWER POWER POWER PROPERTY OF THE POWER PO	(1,000,100)	(1,000,100)				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	26,525	26,525	0	0		0 request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0			Regulatory asset/liability established to record funding for qualifying intervenors that are collected
28/5/0 415./01 RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	U	U		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	(16,440)	(16,440)	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	(227,906)	(227,906)	0	0		0 from customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(121,333)	(121,333)	0	0		Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a 0 regulatory order.
23.55. I.J.OOT TO DOINING STOIDMING TOOMS - ID	(121,000)	(121,000)	0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(341,401)	(341,401)	0	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	2,996,799	2,996,799	0	0		0
<u> </u>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	21,367	21,367	0	0		0 to the implementation of new rates on January 1, 2014.

						1	1	1
287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	C		0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983		RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
								Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287576	430.110	RA - DSM Balance Reclass	(5,131,927)	(5,131,927)	C		0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
007040	445 440	DA. Franci Wash Mining	(07.004.407)	(07.004.407)				the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840		RA - Energy West Mining	(67,294,167)	(67,294,167)				with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	0		0	amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	502,643	502,643	C	1	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320 270	RA - FAS 158 Pension Liability	(109,192,092)	(109,192,092)			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	501,052	501,052	C		0	benefits liability. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	C	1	0	sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	C		0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	C	1	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	(193,192)	(193,192)	C)	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	(21,050)	(21,050)	C		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 resu
287977		RA - Noncurrent Reclass - Other	(26,525)	(26,525)	C	1	0	in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	C		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 Trasnsportation Electrification Pilot	(11,996)	(11,996)	C		0	transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(201,696)	(201,696)	C		0	Reclass of miscellaneous regulatory assets/liabilityles that have flipped to debit/credit balances.
287972	320.285	RA - Post Employment Costs	(212,004)	0	C		(212,004)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	C	1	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatir 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	(12,719)	(12,719)	0		0	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	(36,421)	(36,421)	C	1	0	portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0		0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	Č		0	Reg Asset established to record Washington's portion of stock redemption costs.
								Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable ener creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	C		0	
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	C		0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits include in rates that differ from actual renewable energy credits.
								Regulatory asset established to capture the noncurrent portion of the difference between renewal energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	C		0	
287889	415 883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	0		0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
								Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 287971	415.866 415.868	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,260,259) (2,393,394)	(1,260,259) (2,393,394)	<u>C</u>		0 0	photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
			(2,555,551)	(=)===(================================				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	(8,913)	(8,913)	0		0	for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	C		0	recover \$545,000 of costs recorded related to a storm in California.
286911		RA - Transportation Electrification Pilot - CA	112,508	112,508				Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
		·						Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	С		0	2018. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	C		0	Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	C		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	2,393,394	2,393,394	C		0	
			(26,739)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639		RA - WA Colstrip #3	, .,,	(26,739)	C			generating plant. Regulatory asset established torecord the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	C		0	Washington Utility and Transportation Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	C	1	0	and 2018.
287848	320 281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)				Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir medical obligations.
								Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovere
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	C		0	on Utah's allocable share of the post-retirement medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming carrying charges to be
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(5,469)	(5,469)	C		0	recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
	705 451	RL - Property Insurance Reserve - OR	(750.685)	(750.685)				Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917							· I	

207449 770 ITV RA - FAST33 Unrealized GanAcos								Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
2017-06 720-170 RA. FAST31 Unreatized Count.com 1								
2015 PA - Frozon MTM	287640	730 170 RA - FAS133 Unrealized Gain/Lose	(23 548 525)	(23 548 525)	0	0	ا ا	vo. 155, which requires that certain infancial institutions be valued at 1 MV for book purposes.
### 159.05.770 119.905.770 0 0 0 0 0 0 0 0 0	201043	700.170 TW-1 ACTOS Officialized Gallificos	(20,040,020)	(20,040,020)	0	•		Paciage of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
FERC 287-1000-1000-1000-1000-1000-1000-1000-10	287886	415.837 PA - Frozen MTM	(10 362 370)	(10.362.370)	0	0		
207500 205 100 Coal Pile Inventory Adjustment			(13,302,370)	(13,302,370)	0	0		
27.155 2	FERC 203 - 0	Other	0	U	U	0		
207.00	207650	205 100 Cool Bile Inventory Adjustment	(27.455)	(27.455)	0	0		
287565 20.502 Feet Cost Adjustment (86.756) (89.756) (99.756) (20/030	205.100 Coal File Inventory Adjustment	(21,155)	(27,100)	U	U	U	I rail mountain coal inventory.
## Asset accounts for a deferred expense related to a termination fee incurred by Pacificiphy when II. ## 287861 425 380 Hermiton Swap 742 255 0	007000	COE COE First Cont A directorer	(00.750)	(00.750)	0			
277961 423.50 Hermiston Swap	28/936	205.025 Fuel Cost Adjustment	(89,756)	(89,756)	U	U		
287661 425.200 Internistion Swap (142.255) (
The total covertinoid Other Post-Employment Benefit Obligations (OPEB) asset, excluding Modern exclusion of the control of	007004	407.000 11 11 0	(740.055)	(740.055)				
287565 425.280 Joseph Settlement Josep	28/661	425.360 Hermiston Swap	(742,255)	(742,255)	0	0	0 2	amortized over the remaining life of the plant.
Asset accounted for a deferred appearse related to costs accurated for the formitation of a power purchase agreement. For book purpose, the costs are bring among life of purchase agreement. For book purpose, the costs are bring among life of purchase agreement. For book purpose, the costs are bring among life of purchase agreement. For book purpose, the costs are bring among life of purpose over a period of 12 on the soft and contract. 287690 210,185 Prepaid Averant Maintenance costs.						_		
267656 425.260 Joseph Settlement	286909	720.815 FAS 158 Post-Retirement Asset	0	0	0	0	0	Medicare subsidy, required under FAS 158.
287666 425.20 Joseph Settlement								
## Asset accrued for prepaid membership Fees ## (95.975) 0 0 0 0 0 0 0 0 0								
287696 210.180 Prepaid Membership Fees (95.975) 0 0 0 0 0 0 0 0 0	287656	425.280 Joseph Settlement	0	0	0	0		
287907 210.185 Prepaid Taxes - DP UC (79,125)								
287665 210.130 Prepaid Taxes - ID PUC (79.123) (79.123) 0 0 0 0 months or less. 287662 210.100 Prepaid Taxes - OR PUC (261.203) (261.203) 0 0 0 0 months or less. 287663 210.200 Prepaid Taxes - Property Taxes (261.203) 0 0 0 (3.450.433) 0 (3.450.433) 0 (3.450.433) 0 0 (3.450.433) 0 0 (3.450.433) 0 0 (3.450.433) 0 0	287669		(95,975)	(95,975)	0	0		
287665 210.100 Prepaid Taxes - ID PUC (79.123) (79.123) 0 0 0 0 0 0 0 0 0	287907	210.185 Prepaid Aircraft Maintenance	0	0	0	0		
Asset accrued for prepaid Taxes - OR PUC (261,203)							,	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287682 210.100 Prepaid Taxes = Property Taxes (281,203)	287665	210.130 Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0 1	months or less.
287682 210.100 Prepaid Taxes = Property Taxes (281,203)		·		, , ,				Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287708 210.200 Prepaid Taxes - Property Taxes (3.450.433) 0 (3.450.433)	287662	210.100 Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0		
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391,794) 0 0 (3.391,794) 0 0 sexpected to the x differences for which the accumulated deferred income tax liability 287664 210.120 Prepaid Taxes - UT PUC (771,986) (771,986) (771,986) 0 0 0 months or less 287664 210.120 Prepaid Taxes - UT PUC (771,986) (771,986) (771,986) 0 0 0 months or less 287664 210.120 Prepaid Water Rights (176,739) (176,739) (176,739) 0 0 0 (137511) Accrued for prepaid water rights and water fees. Moved from 2014 account 287289 425.130 Rogue River-Habitat Enhance (37,177) 0 0 0 (137511) Accrued Paloility asset accrued for prepaid water rights and water fees. Moved from 2014 account 287289 425.130 Rogue River-Habitat Enhance (37,177) 0 0 0 escalated, over a period of 12 (28,16) (28	287708	210 200 Prepaid Taxes - Property Taxes	(3.450.433)	0	0	(3.450.433)		
287608 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391,794) 0 0 (3.391,794) 0 0 (3.391,794) 0 0 sexpected to be reversed upon audit by the Internal Revenue Service 287604 210.120 Prepaid Taxes - UT PUC (771,986) (771,986) (771,986) 0 0 0 0 0 0 0 0 0			(0).00).00)			(3)133)133/		
287684 210.120 Prepaid Taxes - UT PUC (771,986) (771,986	286908	210 201 Prenaid Taxes - Property Tax FIN 48	(3 391 794)	0	0	(3.391.794)		
287684 210.120 Prepaid Taxes - UT PUC Prepaid Water rights (71,986)	200000	210.201 Hopaia rake Hoperty rax in to	(0,001,101)	•	•	(0,001,101)	•	Asset accrued for propaid Litab commission fee, amortized for book nurnesse over a period of 12
287908 210.190 Prepaid Water Rights (176,739)	287664	210 120 Prenaid Tayes - LIT PLIC	(771 086)	(771 086)	0	0		
287398 210.190 Prepaid Water Rights (176,739)	207004	210.126 Trepaid Taxes - 011 60	(771,500)	(771,300)	· ·	•		
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, 4 4) FERC (Incress) PacificOrp is obligated to pay the Oregon Department of Fish Auditifies \$1,000,000, 000, 000, 000, 000, 000, 00	207000	210 100 Propoid Water Pights	(176 720)	(176 720)	0	0		
287289 425.130 Rogue River-Habitat Enhance (37,177) (37,177) (0 0 0 0 0 0 0 0 0	201900	210.190 Prepaid Water Rights	(170,739)	(170,739)	U	0		
287289 425.130 Rogue River-Habitat Enhance (37,177) (37,177) (37,177) (0								
Asset accused for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. 287770 120.205 Trapper Mining Stock Basis (1,103.468) (1,103.468) (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007000	405 400 Brown Blood Habitat Follows	(07.477)	(07.477)	0			
287653 425.25 TGS Buyout (4,122) (4,122) 0 0 0 0 the original contract. 287770 120.205 Trapper Mining Stock Basis (1,103.468) (1,103.468) 0 0 0 the original contract. Equity earnings for Trapper Mining. The equity method of accounting does not apply for income tax burposes. 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 investment are reflected at fair market value and any unrealized gains or losses are reflected in the investment are reflected at fair market value and any unrealized gains or losses are reflected in the investment are reflected at fair market value and any unrealized gains or losses are reflected in the investment are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected in the investment are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains or losses are reflected at fair market value and any unrealized gains flows are invested based upon the plan participants or losses are reflected at fair market value and any unrealized gains flows are invested based upon the plan participants or losses are reflected at fair market value and any unrealized gains flows ar	287289	425.130 Rogue River-Habitat Ennance	(37,177)	(37,177)	U	U	U	escalated, over a period of 9 years for habitat enhancement.
28770 120.205 Trapper Mining Stock Basis (1,103,468) (1,103,46								
287770 120.205 Trapper Mining Stock Basis (1,103.468) (1,103.4					_	_		
287770 120.205 Trapper Mining Stock Basis (1,103,468) (1,103,4	287653	425.250 TGS Buyout	(4,122)	(4,122)	0	0	0 1	he original contract.
Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investments' personal investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investments are reflected at fair market value and any unrealized gains or losses are reflected in the plan participants' personal investments are reflected at fair market value and any unrealized gains or losses are reflected in 107,930						_		
287359 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (209.674) 0 0 0 (209.674) converted to Market Gain/Loss - Income Statement (209.674) 0 0 0 (209.674) converted to Market Gain/Loss - Income Statement (209.674) converted to Market Gain/Loss - Income Stat	287770	120.205 Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0		
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (209.674) 0 0 (209.674) earninos.								
287859 910.935 Del Comp Mark to Market Gain/Loss - Income Statement 209.674 0 0 0 0 (209.674 earnings - 287217 171 Mark to Market Gain/Loss - Income Statement 209.674 0 0 0 0 (107.930) 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 171 Mark to Mit Gain/Loss - Income Statement 209.674 earnings - 287292 200.0 209.674 earnings - 297292 209.674 earnings - 297292 209.674 earnings - 297292 209.0 209.674 earnings - 297292 209.674 ea								
287217 910.937 LTIP Mark to Mkt Gain/Loss (107,930) 0 0 (107,930) To record unrealized gains/losses from the long term incentive plan.							i i	nvestments are reflected at fair market value and any unrealized gains or losses are reflected in
287217 910.937 LTIP Mark to Mkt Gain/Loss (107,930) 0 0 (107,930) To record unrealized gains/losses from the long term incentive plan.				0	0	0	(209,674)	earnings.
287966 415.834 Noncurrent Asset - Frozen MTM (1,792.457) (1,792.457) 0 0 0 regulatory asset for frozen derivative. 28792	287217	910.937 LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0		
287492 OR BETC - Purchased Credits - Non-Cash (74,524) (74,524) 0 0 0 0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Rounding 2 2 0 0 0 0 0 0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Subtotal - p277 (28,417,675) 0 (6,842,227) (529,608) Less FASB 109 Above if not separately removed (8,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287492 OR BETC - Purchased Credits - Non-Cash (74,524) (74,524) 0 0 0 0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.	287966	415.834 Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0		
Rounding 2 2 2 0 0 0 0 0	287492	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0		
Subtotal - p277 (285,789,510) (278,417,675) 0 (6,842,227) (529,608) Less FASB 109 Above if not separately removed (8,913) 0 0 0 Less FASB 106 Above if not separately removed 0 0 0 0	Rounding		2	2	0	0		
Less FASB 109 Above if not separately removed (8,913) (8,913) 0 0 0 Less FASB 106 Above if not separately removed 0 0 0 0 0		277	(285,789,510)	(278,417,675)	0	(6,842.227)	(529,608)	
Less FASB 106 Above if not separately removed 0 0 0 0							0	
			(0,0.0)	(0,0.0)			0	
Teach advant Teach advant A fair refer Jacobson		y vonovou	(285.780.597)	(278,408,762)				
			(===,:==,001)	(=: =; :==; ; ==)		(-,- :-,/	(===,000)	

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

			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	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,031,899	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)				_	(759,019,342)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,700,096	(19,042,726)	(1,155,627,876)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up				(957,323,609)

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

Schedule ADIT-190

	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	0				1	1	
Employee B							
287414	505.700 Accrued Retention Bonus	27.772	0			27.772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension Liability UMWA Withdrawal	28.303.872	28.303.872			,	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,402,412	20,000,012				persion trust windrawal obligation. Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071	0	U) (match of AIP, payroll tax (employer portion), and LTI. Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	0	C) (2,473,185	
287326	720.500 Severance Accrual - Cash Basis	157.578	0	0		157.578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
20/320	720.300 Severalice Accidal - Casil Basis	137,370	U		,	157,570	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	397,298	397,298	C) (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)	6,227,380	0	C) (6,227,380	periods or upon termination.
287373	910.580 Wasatch workers comp reserve	610.677	0			610 677	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	6,962,522	0	0		6 962 522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201033	320.100 FAS 112 BOOK RESERVE FOST Employee Benefits	0,002,022				0,002,022	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	2,615,031	0	C	0	2,615,031	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	18,536,580	18,536,580	C) (0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	C	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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. Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249	415.839 NonCurr Liab - Frozen MTM	17.521.790	17.521.790	C	0	0	frozen derivative.
Regulatory L		11,021,100	11,021,100				IIIOZGII GGIIVALIVC.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	r		0	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%.
20,001	703340 Nemonic landerella Ci	1,111,100	1,111,100		,	,	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	198,629	198,629	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
287053	705.342 RL Income Tax Deferral - OR	12.527.831	12.527.831	0)	0	rates 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%.
20,000	TOUGHE THE MEDITE TO A DETERMINE TO	,,	1-,5-1,551				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	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
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	C		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%.
		,	, . ,,				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287056	705.345 RL Income Tax Deferral - WY	572,721	572,721				rates for Wyoming 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
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	C	0	0	amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	C		0	Regulatory liability established to record the deferral of protected property related EDIT 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	9,606,196	9,606,196	0	0	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 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	amortization for return to Utah customers pursuant to regulatory order.
287065 705.350 RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	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
287066 705.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	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
					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	8,843,563	8,843,563	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	22,969,779	22,969,779	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	100,330,266	100,330,266	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	24,203,327	24,203,327	0	0	or lectored 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 protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	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 RI - Protected PP&F FDIT - LIT	177,211,110	177,211,110	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	1,033,880	1,033,880	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%.
ESTILIT TOSLEST RE-MONTHOLOGICATION EDITION	.,000,000	1,500,000	•		Regulatory liability established to defer Idaho's portion of non-protected property related EDIT
287122 705.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
201122 100.230 RE-INDIFFICIECTED FFORE EDIT-ID	3,720,223	3,120,223	U	U	0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
007404 707 000 21 11 2 1 1 2 2 1 1 2 2 1 1 2 2 2 2					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	6,444,285	6,444,285	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	13,062,075	13,062,075	0	0	0 35% to 21%. Regulatory liability established to defer Utah'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
287126 705.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0 35% to 21%. As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an
					aggregator of residential Clean Fuels Program credits generated by customers in our Oregon
					service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers
					who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with
					the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that
					is consistent with the monetization principles adopted by the OPUC in December of 2017.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	0	0	Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
					A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
	1,576,465	1,576,465	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	U	U	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	272,759	272,759	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 Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID	363,042	363,042	0	0	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.
EUT 100 TOULET THE HOUSE LOUIS THE	520,107	525,167	0	0	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	2,939,674	2,939,674	0	0	0 change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	4,512,773	4 512 773	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement 0 welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	4,427,455	4,427,455	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
	, 11,100	, , , , ,			Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
201200 110.110 ILE - 177 Productation Depressation	5,141,590	5,141,390	U	U	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
007000 705 000 PL Francis Ondon Assistance (501) 01					(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
	400	150.55	_		Clickility belonging appayent for Californ's
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	0	Begulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCoro is required to
2012U9 1U0.2bb KL - Energy Savings Assistance (ESA) - CA	156,804	156,804	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	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,364,948	156,804 1,364,948	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 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	1,364,948	1,364,948	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE287, 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) 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	0	Regulatory Liability established per Order No. 15-080 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. 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
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	Regulatory Liability established per Order No. 15-080 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. 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
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	Regulatory Liability established per Order No. 15-080 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. 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 contira 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 Washingtor;
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Regulatory Difference - Trojan - WA	1,364,948 710,943 (62,340)	1,364,948 710,943 (62,340)		0	Regulatory Liability established per Order No. 15-080 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. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be
287212 705.245 RL - OR Direct Access 5 Yr Opt out 287213 425.381 RL - BPA Balance Act - ID	1,364,948 710,943	1,364,948 710,943	0	0	Regulatory Liability established per Order No. 15-080 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. 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 contira 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 Washingtor;

287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	(0 Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0		Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
207233 703.313 KE ON DELIVEY - NORICUITERE	0,000,100	0,000,100	•		Dispursuant 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
287237 705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0	(instead of a debit balance, or vice versa.
007000 707 400 01 64 646 411	823,309	823,309	0		Regulatory liability established to record noncurrent portion of reg liability for purchase of Californ
287238 705.420 RL - CA GHG Allowance Revenue 287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606	U		greenhouse gas pollution emission allowances . Populatory liability used to record the Oregon allocation of injury and damage incurance recovers
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,000	2,430,606			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere Regulatory liability used to record the Idaho allocation of storm-related property damage recovere
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	(O lin excess of insurance claims incurred
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	(0 in excess of insurance claims incurred. 0 Regulatory liability used to record the Utah allocation of storm-related property damage recovered
					Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0	(0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	342,815	342,815	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2)
20/202 100.100 KETTO	342,013	342,013	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	(0 depreciation.
					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	159,534	159,534	0	(0 the Company.
					Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	15,151	15,151	0	(Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0	(0 Regulatory Liability established to track the difference between REC revenue included in rates and
					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0	(0
					Regulatory liability established to record the Oregon Energy Conservation Charge and related
					expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0	(0 efficiency programs.
					Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	(0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	152,347	152,347	0		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
207312 103.402 AND Neg Liabilities	102,047	102,047	U		Regulatory liability established for flow-through accounting of income taxes required by the state
287374 100.105 Income Tax WA Flow-through	292,186	292,186	0		Washington on certain non-property related temporary book-tax differences.
<u> </u>					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0	(0
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0		representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,004,400	1,004,400	•		Plant that are in excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	382.875	382.875	0		Regulatory liability established to record revenues received from customers which are then grante 0 to qualifying low income recipients through bill credits.
207443 010.142 KE-01 Home Energy Electric	302,073	002,010	•		Regulatory liability established to record revenues received from customers which are then grante
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	0		
207493 010.143 KL - WA LOW Energy Program	(239,000)	(239,000)	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 energy.
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	0		0 certificates.
201473 703.270 KL* Bide Sky Flogram OK	000,042	000,042	•		Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	133,389	133,389	0		company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201414 100.211 Re- blue sky (10grafi) WA	100,000	100,000	•		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 energy
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	0		O certificates.
201410 100.212 No side Sky Hogistin Ch	50,100	00,700	•		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	2,130,025	2,130,025	0		Ocertificates.
201110 100.210 III Side Sily Hogolino	2,100,020	2,100,020	•		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	72,164	72,164	0		0 certificates.
and the state of t	. 2,104	72,104	•		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	160,437	160,437	0		0 certificates.
22 Salaro ne olicony rogium m	100,437	100,437	U		Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0		0 due to the implementation of new rates on January 1, 2014.
201 100 110.020 N.C. Depredation Decrease On			U		Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	(depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards					
287280 DTA State Charitable Contribution Limit	154,143	154,143	0	(O Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	(State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)			Federal income benefit for the deduction state taxes associated with state net operating loss
287371 DTA 930.100 Oregon BETC Credits	1,233,359	1.233.359	0		0 carryforward. 1 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
207404 DTA DETO DISCHIE	975,823	975,823	0		0 Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits		217,417	0		 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497 DTA BETC Purchased Gain	217,417		0	(0 Idaho state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	15,765,223	15,765,223			
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Colrado Tax Credit Carryforward	15,765,223 261,772	15,765,223 261,772	0		Colorado state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	15,765,223	15,765,223			Colorado state income tax credit carryfonward. California state income tax credit carryfonward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies	15,765,223 261,772 271,106	15,765,223 261,772 271,106	0		California state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Clotado Tax Credit Carryforward 287281 DTA Cota AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis	15,765,223 261,772	15,765,223 261,772	0		
287497	15,765,223 261,772 271,106	15,765,223 261,772 271,106	0		California state income tax credit carryfonward. Accrued liability established as a reserve for anticipated injury and damage expense.
287497 DTA BETC Purchased Gain 287494 DTA Libra ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287281 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	15,765,223 261,772 271,106 2,941,690	15,765,223 261,772 271,106 2,941,690	0		California state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carrylorward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward 287241 910.530 Injuries & Damages Accrual - Cash Basis 287341 910.530 Injuries & Damages Accrual - Cash Basis 287339 105.400 FAS 143 ARO Liability 287339 105.400 FAS	15,765,223 261,772 271,106 2,941,690 60,936,151	15,765,223 261,772 271,106 2,941,690 60,936,151	0		California state income tax credit carryfonward. Accrued liability established as a reserve for anticipated injury and damage expense.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	15,765,223 261,772 271,106 2,941,690	15,765,223 261,772 271,106 2,941,690	0		O California state income tax credit carryfonward. O Accrued liability established as a reserve for anticipated injury and damage expense. O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be realized before they expire.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Cother Deferred Assets: Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Cother Deferred Assets:	15,765,223 261,772 271,106 2,941,690 60,936,151	15,765,223 261,772 271,106 2,941,690 60,936,151	0		O California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense. O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.

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 287240 605.301 Environmental Liability - Regulation 287271 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	4,820,466 2,933,696 (40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567 1,287,756	4,820,466 2,933,696 (40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	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 0 by the Internal Revenue Service. O 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 1 tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement.
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 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	(40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	(40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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. O 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. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement.
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 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	(40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	(40,763) 218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Senvice. Oxformed 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. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat olenhancement. Accrued liability associated with or acceptance of the Lewis River FERC license for habitat olenhancement.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0	and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Senvice. Oxformed 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. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat olenhancement. Accrued liability associated with or acceptance of the Lewis River FERC license for habitat olenhancement.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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 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. 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 0 other work sites. 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 0 enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	218,670 266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ol 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. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	266.405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	266,405 1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	O 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 of tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other ownst sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Voluntaria disvance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of enhancement.
287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	O 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 of tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other ownst sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Voluntaria disvance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of enhancement.
287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	1,637,226 80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	1,637,226 80,270 13,852,972 604,603 (513,052) 271,410	0 0 0	0 0 0 0 0 0	O Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income of tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other owns stellars. Non-regulated environmental remediation costs required at various abandoned/closed mines and other owns stellars. O 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 of enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	80,270 13,852,972 604,603 (513,052) 271,410 17,279 501,567	80,270 13,852,972 604,603 (513,052) 271,410	0 0	0 0 0	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 other 0 work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites. 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 0 enhancement. Accrued liability associated with our control of the Lewis River ferm control of the limit of the liability associated with the acceptance of the Lewis River ferm control of the limit of the
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	13,852,972 604,603 (513,052) 271,410 17,279 501,567	13,852,972 604,603 (513,052) 271,410 17,279	0 0 0	0 0 0	Oltax 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. Old 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 olenhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River - LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	13,852,972 604,603 (513,052) 271,410 17,279 501,567	13,852,972 604,603 (513,052) 271,410 17,279	0 0 0	0 0 0	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 0 other work sites. O 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 0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287241 605.302 Environmental Liability- Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	604,603 (513,052) 271,410 17,279 501,567	604,603 (513,052) 271,410 17,279	0 0 0	0 0	O work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and of other work sites. O 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 of enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287241 605.302 Environmental Liability- Non Regulation 287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	604,603 (513,052) 271,410 17,279 501,567	604,603 (513,052) 271,410 17,279	0 0 0	0 0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites. () 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 0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	(513,052) 271,410 17,279 501,567	(513,052) 271,410 17,279	0 0 0	0	Olother work sites. 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 olenhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	(513,052) 271,410 17,279 501,567	(513,052) 271,410 17,279	0 0	0	O 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 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	271,410 17,279 501,567	271,410	0 0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	17,279	17,279	0	0	0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	17,279	17,279	0	0	0 enhancement. Accrued liability used to signing bonuses from credit card providers that are deferred until such
287297 505.155 Deferred Revenue 287298 205.210 ERC Impairment Reserve	17,279	17,279	0		Accrued liability used to signing bonuses from credit card providers that are deferred until such
287298 205.210 ERC Impairment Reserve	501,567		0		
287298 205.210 ERC Impairment Reserve	501,567		0		time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287298 205.210 ERC Impairment Reserve	501,567			0	0 the credits.
		E01 507			The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
			0	0	0 emission reduction credit
20/321 100.100 110		1.287.756	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
		1,201,130	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	137.353	137.353	0	0	the annual service agreement period.
207337 713.105 WICLE-U.G. WILE Lease	137,333	137,353	U	U	Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Deferred Regulatory Asset-Transmission Service Deposit	527.179	0	527.179	0	transmission line services. These deposits are fully refundable. The deposits are recognized as
207330 413.110 Deletted Regulatory Asset-Hallshillssion Service Deposit	321,113	0	321,113	U	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	2,279,972	2,279,972	0	0	0
287354 505.150 Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	745.550	745.550	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
007004 405 000 NUMBER CONTROL	5 000 044	5 000 044			
287391 425.320 N Umpqua Settlement Agreement	5,680,844	5,680,844	U	U	0 enhancement.
				_	Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0 settlement obligations.
	00.540				Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances - PSU Cal	30,548	30,548	U	U	be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	747,577	747,577	0	0	O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	745,852	745,852	0	0	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.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	0	ol
201400 300.120 Accided holyandes	1,010,011	1,010,011	•	•	Dealt toy difference for eafa barbar lease agreement between Desificars and Constal Floatric
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17.437.141	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Oredit Corp for the Cholla generation plant.
287807 Non-curr def fed tax cor ben of int	212.438	212.438	0	0	O Credit Corp for the Choila generation plant. Non-current federal benefit of interest on corrections.
	30.138	30.138	0	0	Non-current federal benefit of interest on corrections. Non-current federal benefit of interest on uncertain positions.
287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def sta tax cor ben of int	45.926	30,138 45.926	0	0	0 Non-current state benefit of interest on corrections.
287837 Non-curr der sta tax cor ben of int	45,926 6.518	45,926 6.518	0	0	Non-current state benefit of interest on corrections. Non-current state benefit of interest on uncertain positions.
Rounding	6,518	0,518	0	0	vinon-current state benefit of interest on uncertain positions.
	783,561,636	758.554.829	527,179	0	24.479.628
	(50.281.390)	(50.281.390)	527,179	0	24,413,020
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	2.615.031	(50,281,390)	0	0	2.615.031
	831,227,995	808.836.219	527.179	0	2,615,031
I OLGI	001,221,995	000,030,219	527,179	U	21,004,001

Instructions for Account 190:

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

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

Gas, Prod, Total Dist Or Other Plant Labor Transmission Related Related Related Related Justification Account 281 Electric: 287960 (174,829,838) Accelerated Pollution Control Facilities Depreciation O Depreciation on pollution control facilities. Rounding
Subtotal - p275
Less FASB 109 Above if not separately removed
Less FASB 106 Above if not separately removed
Total (174,829,838) (174,829,838) (174,829,838) (174,829,838)

- | Instructions for Account 281:
 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

		A	В	С	D	E	F	G
				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
Account 28	32							
								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		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	(4,396,080)	(4,396,080)	0	0		
287766	610 101	Amortization NOPAs 99-00 RAR	53,209	53.209	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610		ARO Removal Costs	(26,616,545)	(26,616,545)	0	0		Regulatory liability related to removal costs.
287605		Avoided Costs	180,276,646	180,276,646	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		Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)		related to hydro-relicensing costs transferred to plant-in-service.
287605 287605		Book Depreciation Book Fixed Asset Gain/Loss	2,583,224,642 15,120,345	2,583,224,642 15,120,345	0	0		D Book-tax difference for book depreciation. D Book-tax difference related to land sales.
207003	103.470	DOOK Fixed Asset Galli/Loss	13,120,343	10,120,043	U	U		Book-tax difference related to fand sales. Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(19,999,540)	(19,999,540)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105 101	Conitalizad labor costs. Madiesra Cubaidu	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	105.101	Capitalized labor costs - Medicare Subsidy Direct Assignment: Transmission Fixed Assets	1,505,135	755.854.774	(755,854,774)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0		PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	115,595,974	0	0		PowerTax Report #257: General Book Allocation Group.
								Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)		Credit Corp for the Cholla generation plant.
287608	105 222	Cholla SHL NOPA (Lease Amortization)	554.727	0	0	554.727		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
207000	103.223	Choila Shie NOFA (Lease Amortization)	334,727	U	U	334,727		Credit Corp for the Cholla generation plant. Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0		recoverable jurisdictions.
								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0		tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	(
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	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 purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(208.192.051)	(208.192.051)	0	0)
			1 1 - 1 - 1	,, , ,				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	145.030	CWIP Reserve	2,013,897	2,013,897	0	0		with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
			72 - 172 -	7				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	(171,917,417)	(171,917,417)	0	0		Interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
207607	10E 117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed Only - Pivil	(4,030,423)	(4,035,423)	U	U		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 income as compared to book income.
287605	105 115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0		taxable income as compared to book income.
201003	100.110	Encote of Materialising * Lixed Assets Flowiniough	(01,004,737)	(01,004,737)	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	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0		interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3.699.347)	(3.699.347)		0		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928	425.310 105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605		Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
			1-1-77	, 2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	(primarily resulting from states that have not adopted bonus depreciation.
007005	405.440	Mar Orfoto Occ. 4705 Floriday	(000 = 1.1)	(000 511)				Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 287929		Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514)	(306,514) (253,053,650)	0	0		in the period paid and incurred for income tax purposes.
201929	105.400	NOTIFATO NOTITOVALOUSIS	(200,003,000)	(200,000,000)	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	105 426	PP&E FIN 48 Balances	(383,923)	(383.923)	•	0		be reversed upon audit by the Internal Revenue Service.
200003	105.136	FF XIL F IIV 40 Dalatices	(303,923)	(303,923)	U	U		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	(132,528)	(132,528)	0	0	the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
1						(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	(25,900)	(25,900)	0	0	0 0
					_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468 income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4.045.687	0	4.045.687	0	0 income tax normalization rules.
		7,500		1,5 10,10		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0 income tax normalization rules.
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174.829.838	174.829.838	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 0 account 281.
201000	100.101 Techass to Foliation Control Facilities Depreciation	174,023,000	174,023,000			Book-tax basis difference related to relocation reimbursements, which depending on whether or not
287605	105.140 Reimbursements	22.255.287	22,255,287	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 Reillibulsements	22,255,267	22,255,267	U	U	0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
1						and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
1						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).
1						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0 order/stipulation (Docket 11-035-200).
1						This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4.835.423	4.835.423	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for
20/109	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Offiy	4,035,423	4,000,420	U	U	0 PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
1						that have been previously been paid by customers at a tax rate higher than the current tax rate and
1						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
1						and are probable of recovery as the temporary book-tax differences reverse and result in higher
287187 287313	100.121 RL - Effects of Ratemaking - Fixed Assets 105.450 RL - Non-ARO Liability	(176,926,379) 253.053.650	(176,926,379) 253,053,650	0	0	0 taxable income as compared to book income 0 Regulatory liability related to removal costs.
20/313	105.450 RL - NOIPARO Elability	253,053,650	255,055,050	U	U	Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0 842.
287605	105.135 Safe Harbor Lease Rate Differential	(2.623.171)	(2.623.171)	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
20/003	105.135 Sale Halbol Lease Rate Differential	(2,023,171)	(2,023,171)	U	U	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
1						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
1						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	(157,315,608)	(157,315,608)	0	0	of 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	(8,607)	(8,607)	0	0	ol between book basis and tax basis for the solar arrays.
007774	440 00F Tay Dayleting ODO	447.470	447 170			Book-tax difference related to different methods for computing deductible periodic depletion for
287771 287301	110.205 Tax Depletion-SRC 105.471 UT Klamath Relicensing Costs	147,478 8.680.735	147,478 8.680,735	0	0	0 book and tax purposes. 0 Book-tax difference related to relicensing cost for Klamath Dam.
20/301	Rounding	2	2	0	0	
Subtotal - p2			(2.007.422.363)	(751.809.087)	18.068.243	(440,000,070)
		(2,889,829,879)				
	275 109 Above if not separately removed 106 Above if not separately removed	(2,889,829,879) (172,090,956)	(172,090,956)	0	0	0

- Instructions for Account 282:

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

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

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

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

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

PacifiCorp

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

A	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2.703.364	2,703,364	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. 287851 415.47 Contra RA - UMWA Pension - CA 415.421 Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra RA - UMWA Pension - CA 443.826 443.826 0 0 0 disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset stablished to account for the estimate of unrecoverable amounts in the Contra regulatory asset testablished to account for the estimate of unrecoverable amounts in the Contra regulatory asset (415.725) 287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA (2,376) (2,376) 0 0 Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation/accretion associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the depreciation associated with FAS 143 asset of record the	287846 415.416 Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	(0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
1985 1985						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
Control State MARKANIST Control MARKAN	207050 415.425 Contro PA LIMINA Donoiso	1 169 402	1 169 402	0		pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
2019 2017	201000 410.420 Conica NA - OWWA Pension	1,100,493	1,100,493	0		Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the
1985 1985	287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0	(
Page						
1909 1919 Comm to Contact Change Market Change Marke	287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	() disposition.
## Paper 1954 Pap	296024 416 721 Contro DA Chollo II 4 Clocuro WA/EEDC	510.042	510.042	0		
19.00 19.0	200921 413.731 Contra IVA - Citolia 04 Ciosule WAIT ENC	310,042	310,042	0		
1996 1996	287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	(
1985 1985 1986	287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0		
1995 18 18 18 18 18 18 18 1						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
1.500 1.50						
1971 19.71	287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(0
1972 1972						Regulatory asset to record the pass-through benefit to Washington customers from the BPA.
1,500 1,50	287914 715 721 RA - RPA Balancing Account - WA	(48 507)	(48 507)	0		
Page	Edition From El From E	(10,007)	(10,001)			
## 1899 48.590 48	287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(
Page 19	287935 415.936 RA - Carbon Plant Decomm/Inventory	(847.911)	(847.911)	0		
1985 19.50						Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
1.590 1.59	286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	(
15.50 15.5	286900 415,937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0		
15.006						Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
2009-1001-1001-1001-1001-1001-1001-1001-		1 7 7 7	, , , , , ,	U		Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
15.925 R Centro Unrecovered Point - WY	287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	(depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased
	287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	(0 depreciation due to the implementation of new rates on January 1, 2014.
145.70 A. Deferred Ecosa NPC - Ch Noncurrent (1,70,705) Ch Ch Ch Ch Ch Ch Ch C	286920 415.725 RA - Cholla U4 Closure	(6.776.576)	(6.776.576)	0		
14.5870 RA-Deferred Excess NPC-OR-Noncurrent						Regulatory asset established to account for the deferral of costs related to the Oregon Community
287986 415.829 R. Deferred Excess NPC - OP. Noncurrent (19.196.691) (19.196.691) (19.196.691) (19.2951) (1				0		0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
277862 415.892 RA. Deferred Excess NPC - OR - Noncurrent 13.037.905 13.097.905 0 0	287506 415 892 PA - Deferred Excess NPC - ID - Noncurrent	(6.156.601)	(6.156.601)	0		
Regulatory asset leaklined for noncurrent portion of recoverable net power costs in Ush pursuant to an energy cost adjustment clause. 13,037.965 13,037.965 146.873 145.878 RA. Deferred Excess NPC WY 09 & After. Noncurrent 4,616.333 4,616.333 0 0 0 0 0 0 0 0 0						Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287586 415.875 RA. Deferred Excess NPC - UT - Noncurrent (13.037.905) (13.097.905) 0 0 0 0 0 0 0 0 0	287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	(0 pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
27595	207900 445 075 DA Deferred Evene NDC LIT Nanourent	(12.027.005)	(12.027.005)	0		
27783		1 1111 1111	, .,,	U		
28788 415.80 A. Deferred Independent Evaluator Fee - UT	287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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
287647 415.701 RA - Deferred Intervenor Funding Grants - CA (10.756)	287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	(0 request for proposal for new generation.
287647 425.10 RA - Deferred Intervenor Funding Grants - ID (16,440) (16,440) 0 0 0 0 0 0 0 0 0	287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0		
287640 415.880 RA - Deferred Intervenor Funding Grants - OR (368.012) (368.012) 0 0 0 0 0 0 0 0 0				0		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
28768 415.85 R. Deferred Overburden Costs - ID (92.979) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	V		, , ,	U		Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287861 415.857 RA - Deferred Overburden Costs - ID (92.979) (92.979	287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	(0 from customers through Oregon rates.
287686 415.858 RA - Deferred Overburden Costs - WY	287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(0 regulatory order.
Regulatory asset established to record costs incurred for demand side management which are a management which are a management - Noncurrent 3,042,963 3,042,963 0 0 0 0 0 0 0 0 0	287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0		
287614 430.100 RA - Demand Side Management - Noncurrent 3,042,963 3,042,963 0 0 0 0 0 0 0 0 0			, , , , , , , , , , , ,			Regulatory asset established to record costs incurred for demand side management which are
Regulatory asset established for record tal-hair same of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. RA - Depreciation Increase - Utah RA - Depreciation Increase - Utah Regulatory asset established to record tal-his share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation o						amonized according to guidelines established by each state regulatory jurisdiction.
287981 415.920 RA - Depreciation Increase - Idaho 18.902 18.902 0 0 0 to the implementation of new rates on January 1, 2014.	287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963		0	(Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah (382.037) (382.037) (382.037) 0 0 0 to the implementation of new rates on January 1, 2014.	287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	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 due to the implementation of new rates on January 1, 2014. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs RA - Environmental Costs - WA Say 15,301 RA - Environmental Costs - WA Say 2017 RA - FAS 158 Pension Liability (103,373,649) Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation for low the the implementation flower of the deferral of new rates on January 1, 2014. Reclass of miscellaneous regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation flow the than the flipped to debit/credit balances. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation flower of the the recoverable expenses associated with post-retirement flowers. Regulatory asset established to record words in five record or state the recoverable expenses associated with post-retirement. Regulatory asset established to track the recoverable expenses associated with post-retirement.	287982 415.921 RA - Depreciation Increase - Utah	(362,037)	(362,037)	0		0 to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 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 of with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. Regulatory asset established for the portion of environmental remediation costs for which the state of washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with post-retirement of Regulatory asset established to track the recoverable expenses associated with post-retirement.						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287576 430.110 RA - DSM Balance Reclass (5,053,830) (5,053,830) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	201300 +13.922 RA - Depledation increase - viyoming	(1,250,277)	(1,250,277)	0		
## A Energy West Mining (67,001,831) (67,001,831) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	(0
28784 415.40 RA - Energy West Mining (67,001,831) (67,001,831) 0 0 0 with the applicable state commissions. Regulatory asset established to recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulatory asset established to track the recoverable expenses associated with post-retirement 1 Regulat						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
287634 415.300 RA - Environmental Costs (21,521,009) (21,521,009) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0	(0 with the applicable state commissions.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. Regulatory asset established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.	287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0		0 amortized over a ten-year period for state regulatory purposes.
Regulatory asset established to track the recoverable expenses associated with pension liability. 287738 320.270 RA - FAS 158 Pension Liability (103.373.649) (103.373.649) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0		Regulatory liability established for the portion of environmental remediation costs for which the
Regulatory asset established to track the recoverable expenses associated with post-retirement				U		Regulatory asset established to track the recoverable expenses associated with pension liability.
	287738 320.270 RA - FAS 158 Pension Liability			0	(Regulatory asset established to track the recoverable expenses associated with post-retirement
	287739 320.280 RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	(

					Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	C	Memorandum Account pursuant to Docket 19-05-042.
287597 415.703 RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	C	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages 0 sustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0		Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	C	The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903 415.879 RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	C	Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	C	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	C	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	C	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
287942 430.112 RA - Other - Balance Reclass	(428,560)	(428,560)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	, ,	, , ,			Regulatory asset established to recover Washington's portion of a \$22m pension settlement that
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(348,899) (110,411)	(348,899)	0	0	0 occurred in 2018. (110,411) Regulatory asset established as an offset to the increase in post-employment obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201010 140.100 104-1 Ost Worger 2033-1 Nedeclarica Debt	(370,377)	(310,311)			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	(6,867)	(6,867)	0	C	0 repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0		Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
			U		Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(85,393) (13,643)	(85,393)	0	0	O portion of redemption cost. Reg Asset established to record Washington's portion of stock redemption costs.
201001 410.011 IVA-110.0100 Otook Nodempton 2003-VVA	(10,040)	(10,040)			Regulatory asset established to capture the noncurrent portion of the difference between renewal
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
					Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(42,427)	(42,427) (1,385,219)	0	0	0 included in rates that differ from actual renewable energy credits. 0 Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,385,219) (3,634,221)	(3,634,221)	0	Č	0 Regulatory asset established for the UT Solar incentive program costs.
					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	(8,444)	(8,444)	0	C	0 for that difference. Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	C	0 recover \$545,000 of costs recorded related to a storm in California.
286911 415.430 RA - Transportation Electrification Pilot - CA	97,350	97,350	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
·			_		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	(33,687)	(33,687)	0	C	0 transportation electrification pilot programs. Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	C	0 2018.
287899 415.878 RA - UT Liquidation Damages	(120,474)	(120,474)	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	(424,094)	(424,094)	0	C	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.
AND ALEXANDER OF THE PRINCIPLE OF THE PR					
287939 415.115 RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	C	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639 415.510 RA - WA Colstrip #3	(13,908)	(13,908)	0	C	0 generating plant.
287857 415.545 RA - WA Merwin Project	844	844	0	C	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0		Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201 and 2018.
200907 415.552 RA - WT 2017 PTOLOCOI - WSP Delettal			U		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retir
287848 320.281 RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	С	0 medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	C	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovere 0 on Utah's allocable share of the post-retirement medical settlement loss.
	(2,617,810)	(2,617,810)	0		Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(2,017,810)	(2,017,810)	0		0 recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statemen
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0		No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
			0		Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozer
287886 415.837 RA - Frozen MTM FERC 283 - Other	(14,792,317)	(14,792,317)	0	C	derivative.
1 2110 200 01100					Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936 205.025 Fuel Cost Adjustment	(35,837)	(35,837)	0	C	O Coal and a credit to coal inventory.
					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	(700,041)	(700,041)	0	C	0 amortized over the remaining life of the plant.
286909 720.815 FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	C	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
286918 210.175 Prepaid - FSA O&M - East	(62,069)	(62,069)	0	C	0 the east side repowered wind facilities. Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(126,970)	(126,970)	0	C	0 months or less.
287907 210.185 Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	C	0 Regulatory asset established for prepaid aircraft maintenance costs. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	C	0 months or less.
287662 210.100 Prepaid Taxes - OR PUC	(248,396)	(248,396)	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 0 12 months or less.
LOTOCE 210.100 Frepaid Taxes - ON FOO	(240,390)	(240,090)	U		V 12 months of less.

								T
287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)		Book-tax difference associated with the timing of deductibility of property taxes.
								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
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	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	(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,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	(escalated, over a period of 9 years for habitat enhancement.
		•						Asset accrued for a deferred expense related to costs incurred for the termination of a power
								purchase agreement. For book purposes, the costs are being amortized over the remaining life of
287653	425.250	TGS Buyout	(318)	(318)	0	0	(the original contract.
		·						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	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
								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	(499,060)	0	0	0	(499,060)	earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2.729.473)	(2.729.473)	0	0		Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287492		OR BETC - Purchased Credits - Non-Cash	(45,658)	(45.658)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p27	77		(297,173,549)	(289.057.527)	0	(6,932,740)	(1.183.282)	
		f not separately removed	(8,444)	(8,444)	0	0	0	
		f not separately removed	0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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 8 D are included in Column E

4. ADIT items related to Iabor and not in Columns C 8 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	(193,956,874)	(20,973,074)							
		,							
Total	(193,956,874)	(20,973,074)							
	Appendix A, Line 33B	Appendix A, Line 135b							

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

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

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

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

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

							TABI	LE 3: Annual Traci	king of (Excess) or	Deficient ADIT						
					FERC	Transmission Allo		rred Income Tax							Formula Rate Inputs	
							EDIT (RSGM)									nortized
		Remaining Regulatory		nission 74.995)	Remaining Regulatory	Gen (5.796		Remaining Regulatory	Intan (1.395		Remaining Regulatory	Non-Prote (57.21		Annual Amortization	(Excess) / L	Deficient ADIT Average
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1 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 IB - ADIT	(408.886.821)	ATT IB - ADII
	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
3. 1	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)
	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)
	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)
	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)
<u>7.</u> 1	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)		0	0	(7,238,861)	(298,888,735)	(302,508,166)
8. 1	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)		0	0	(7,238,861)	(291,649,874)	(295,269,305)
	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8 17.8	(78,381)	(661,649)		0	0	(7,238,861)	(284,411,013)	(288,030,444)
	12/31/2027	50.4 50.4	(6,834,821)	(274,165,487)	17.8 17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268) (504,887)		0	0	(7,238,861) (7,238,861)	(277,172,152)	(280,791,583)
	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)		0	0	(7,238,861)	(262,694,430)	(266,313,861)
	12/31/2029	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)		0	0	(7,238,861)	(255,455,569)	(259.075.000)
	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)		0	0	(7,238,861)	(248,216,708)	(251,836,139)
	12/31/2032	50.4	(6,834,821)	(239.991.382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)		0	0	(7,238,861)	(240,977,847)	(244.597.278)
	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)		0	0	(7,238,861)	(233,738,986)	(237,358,417)
	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)		0	0	(7,238,861)	(226,500,125)	(230,119,556)
18. 1	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	(143,784)	0	17.8	(34,601)	0		0	0	(7,013,206)	(219,486,919)	(222,993,522)
	12/31/2036	50.4	(6,834,821)	(212,652,098)		0	0		0	0		0	0	(6,834,821)	(212,652,098)	(216,069,509)
	12/31/2037	50.4	(6,834,821)	(205,817,277)		0	0		0	0		0	0	(6,834,821)	(205,817,277)	(209,234,688)
	12/31/2038	50.4	(6,834,821)	(198,982,456)		0	0		0	0		0	0	(6,834,821)	(198,982,456)	(202,399,867)
	12/31/2039	50.4	(6,834,821)	(192,147,635)		0	0		0	0		0	0	(6,834,821)	(192,147,635)	(195,565,046)
	12/31/2040	50.4 50.4	(6,834,821)	(185,312,814)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(185,312,814)	(188,730,225)
	12/31/2041	50.4	(6,834,821)	(171,643,172)		0	0		0	0		0	0	(6,834,821)	(171,643,172)	(175,060,583)
	12/31/2043	50.4	(6,834,821)	(164,808,351)		0	0		0	0		0	0	(6,834,821)	(164,808,351)	(168,225,762)
	12/31/2044	50.4	(6.834.821)	(157,973,530)		0	0		0	0		0	0	(6.834.821)	(157,973,530)	(161,390,941)
	12/31/2045	50.4	(6,834,821)	(151,138,709)		0	0		0	0		0	0	(6,834,821)	(151,138,709)	(154,556,120)
	12/31/2046	50.4	(6,834,821)	(144,303,888)		0	0		0	0		0	0	(6,834,821)	(144,303,888)	(147,721,299)
	12/31/2047	50.4	(6,834,821)	(137,469,067)		0	0		0	0		0	0	(6,834,821)	(137,469,067)	(140,886,478)
	12/31/2048	50.4	(6,834,821)	(130,634,246)		0	0		0	0		0	0	(6,834,821)	(130,634,246)	(134,051,657)
	12/31/2049	50.4	(6,834,821)	(123,799,425)		0	0		0	0		0	0	(6,834,821)	(123,799,425)	(127,216,836)
	12/31/2050	50.4	(6,834,821)	(116,964,604)		0	0		0	0		0	0	(6,834,821)	(116,964,604)	(120,382,015)
	12/31/2051	50.4	(6,834,821)	(110,129,783)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(110,129,783)	(113,547,194)
	12/31/2052	50.4 50.4	(6,834,821)	(103,294,962)		0	0		0	0		0	0	(6,834,821)	(103,294,962) (96,460,141)	(99,877,552)
	12/31/2054	50.4	(6,834,821)	(89,625,320)		0	0		0	0		0	0	(6,834,821)	(89,625,320)	(93,042,731)
	12/31/2055	50.4	(6,834,821)	(82,790,499)		0	0		0	0		0	0	(6,834,821)	(82,790,499)	(86,207,910)
	12/31/2056	50.4	(6.834.821)	(75,955,678)		0	0		0	0		0	0	(6.834.821)	(75,955,678)	(79.373.089)
	12/31/2057	50.4	(6,834,821)	(69,120,857)		0	0		0	0		0	0	(6,834,821)	(69,120,857)	(72,538,268)
41. 1	12/31/2058	50.4	(6,834,821)	(62,286,036)		0	0		0	0		0	0	(6,834,821)	(62,286,036)	(65,703,447)
	12/31/2059	50.4	(6,834,821)	(55,451,215)		0	0		0	0		0	0	(6,834,821)	(55,451,215)	(58,868,626)
	12/31/2060	50.4	(6,834,821)	(48,616,394)		0	0		0	0		0	0	(6,834,821)	(48,616,394)	(52,033,805)
	12/31/2061	50.4	(6,834,821)	(41,781,573)		0	0		0	0		0	0	(6,834,821)	(41,781,573)	(45,198,984)
	12/31/2062	50.4	(6,834,821)	(34,946,752)		0	0		0	0		0	0	(6,834,821)	(34,946,752)	(38,364,163)
46. 1	12/31/2063	50.4	(6,834,821)	(28,111,931)		0	0		0	0		0	0	(6,834,821)	(28,111,931)	(31,529,342)
	12/31/2064	50.4	(6,834,821)	(21,277,110)		0	0		0	0		0	0	(6,834,821)	(21,277,110)	(24,694,521)
	12/31/2065	50.4 50.4	(6,834,821)	(14,442,289)		0	0		0	0		0	0	(6,834,821) (6,834,821)	(14,442,289)	(17,859,700)
	12/31/2066	50.4	(6,834,821)	(772,647)		0	0		0	0		0	0	(6,834,821)	(7,607,468)	(11,024,879) (4,190,058)
	12/31/2068	50.4	(772,647)	(112,041)		0	0		0	0		0	0	(772,647)	(112,041)	(386,324)
<u> </u>	12/01/2000	50.4	(112,041)			- 0	0		0	0		0	J	(112,041)		(555,524)

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

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	148,291,559		
	Possessory taxes	497,828		
1	Total Plant Related	148,789,387	27.2273%	40,511,363
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4145%	0
	Other Included		Net Plant Allocator	
	Annual Report	76,984	Allocator	
	Allilual Nepolt	70,304		
3	Total Other Included	76,984	27.2273%	20,961
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371	=	40,532,324
	Currently Excluded			
	Local Franchise	33,375,023		
	Montana Energy License	228,670		
	Montana Wholesale Energy	162,925		
	Idaho Generation Tax (KWh)	58,058		
	Oregon Department of Energy	1,611,450		
	Wyoming Wind Generation Tax	2,050,814		
	Washington Public Utility Tax	12,517,338		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5	Subtotal Excluded Taxes	50,270,655		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
	Total Other Taxes			
7	114.14c	199,137,026		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		detail below	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue	11010 2	Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	89,383,184
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			131,256
	One Utah Center and North Temple office subleases			672,664
	Parking Rent: Lloyd Center, Portland, Oregon			1,117,440
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			(1,500)
	Total Miscellaneous General Revenue			1,919,860
	Wages & Salary Allocator			8.41%
	Total Allocated Miscellaneous General Revenue			161,547
	Distribution Underbuild			
	Third party attachments			0

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.

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
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue i shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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

Appendix A input: Line 127 + Line 137 from below

318,327,206

В	100 Basis Point increase in ROE				1.00%
Return C	alculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	282,949,848
				(Line 52 * Line 126)	282,949,848
	Investment Return = Rate Base * Rate of Return te Income Taxes			(Line 52 * Line 126)	282,949,848
Composi	te Income Taxes Income Tax Rates			(Line 52 * Line 126)	
Composi	te Income Taxes Income Tax Rates FIT = Federal Income Tax Rate			(Line 52 * Line 126)	21.00%
128 129	te Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite				21.00% 4.54%
128 129 130	te Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible	e for state purposes		(Line 52 * Line 126) Per state tax code	21.00% 4.54% 0.00%
128 129 130 131	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T				21.00% 4.54% 0.00% 24.59%
128 129 130 131 132	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T)	e for state purposes			21.00% 4.54% 0.00% 24.59% 32.60%
128 129 130 131	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T	e for state purposes			21.00% 4.54% 0.00% 24.59%
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	e for state purposes		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60% 132.60%
128 129 130 131 132	te Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T)	e for state purposes			21.00% 4.54% 0.00% 24.59% 32.60%
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	e for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code Attachment 5	21.00% 4.54% 0.00% 24.59% 32.60% 132.60% (745.681)
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	e for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60% 132.60%
128 129 130 131 132 133 134	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed	e for state purposes $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Per state tax code Attachment 5	21.00% 4.54% 0.00% 24.59% 32.60% 132.60% (745,681)
128 129 130 131 132 133	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	e for state purposes $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ $d Up$ $CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$		Per state tax code Attachment 5	21.00% 4.54% 0.00% 24.59% 32.60% 132.60% (745.681)

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

1 2 2 3 3 4 4 5 5 6 6 7 7 7 8 8 9 9 10 12 12 12 12 12 12 12 12 12 12 12 12 12	IA Line #s, Descriptions, Notes, Form 1 Page #s and Instructic 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	Source 206.58b Monthly Balances	Footnotes (Note M)	Year 2018 2019 2019 2019 2019 2019 2019 2019 2019	Balance 6,353,044,980 6,382,517,910 6,395,075,643 6,422,180,076 6,424,859,087 6,448,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,454,387,691 6,469,367,667 6,469,367,667 6,469,367,667 6,469,367,667 6,469,346,561 Balance	Detail/notes - Appendix A input
2 3 3 4 4 5 5 6 6 7 7 8 8 9 9 10 11 12 13 13 15 14 15 14 15 15 12 22 22 23 24 24	December January February March April May June July August September October November December Transmission Plant in Service Calculation of Distribution Plant in Service January February March April May June July	206.58b Monthly Balances		2018 2019 2019 2019 2019 2019 2019 2019 2019	6,353,044,980 6,382,517,910 6,995,075,643 6,422,160,076 6,424,889,087 6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,208 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
2 3 3 4 4 5 5 6 6 7 7 8 8 9 9 10 11 12 13 13 15 14 15 14 15 15 12 22 22 23 24 24	January February March April May June July August September October November December Transmission Plant in Service Calculation of Distribution Plant in Service January February March April May June July	Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 2019	6,382,517,910 6,395,075,643 6,422,160,076 6,424,859,087 6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,337,691 6,469,051,693 6,478,620,080 6,436,346,561	Appendix A input
3 4 4 5 5 6 6 7 7 8 8 9 9 100 111 122 133 15 14 15 14 15 12 22 22 22 22 24	February March April May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service January February March April May June July	Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 2019	6,395,075,643 6,422,160,076 6,424,859,087 6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
4 5 6 6 7 7 8 9 10 11 12 13 15 14 15 16 19 20 21 22 23 24	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	Monthly Balances 207.58g (sum lines 1-13)/13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 2019	6,422,160,076 6,424,859,087 6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
5 6 7 8 8 9 10 11 12 13 15 14 15 16 17 17 17 17 17 17 17 17 17 17 17 17 17	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	Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 2019	6,424,859,087 6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,489,126,298 6,478,620,080 6,436,346,561 Balance	- Appendix A input
6 7 8 9 9 9 10 11 12 13 15 14 15 16 17 17 17 17 17 17 17 17 17 17 17 17 17	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	Monthly Balances 207.58g (sum lines 1-13)/13 Source 206.75b Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 2019	6,438,770,948 6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,478,620,080 6,436,346,561	- Appendix A input
7 8 9 9 10 11 11 12 13 13 15 14 15 16 16 17 18 19 20 21 22 23 24	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	Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 2019 True-Up	6,446,904,302 6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
7 8 9 9 10 11 11 12 13 13 15 14 15 16 16 17 18 19 20 21 22 23 24	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	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 True-Up Year 2018	6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
8 9 10 11 12 13 15 14 15 16 17 18 19 20 21 22 23 24	July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 True-Up Year 2018	6,457,267,789 6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
9 10 11 12 13 15 15 16 17 18 19 20 21 22 23 24	August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July	Monthly Balances Monthly Balances Monthly Balances Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 2019 2019 2019 True-Up Year 2018	6,459,718,800 6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
10 11 12 13 15 15 16 17 18 19 20 21 22 23 24	September October November December Transmission Plant in Service Calculation of Distribution Plant In Service December January February March April May June July	Monthly Balances Monthly Balances Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 2019 2019 True-Up Year 2018	6,464,387,691 6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561	- Appendix A input
111 122 133 15 144 15 166 177 188 199 20 21 22 23 24	October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July	Monthly Balances Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 2019 True-Up Year 2018	6,469,126,298 6,480,051,693 6,478,620,080 6,436,346,561 Balance	- Appendix A input
12 13 15 14 15 16 17 18 19 20 21 22 23 24	November December Transmission Plant in Service Calculation of Distribution Plant In Service December January February March April May June July	Monthly Balances 207.58g (sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 2019 True-Up Year 2018	6,480,051,693 6,478,620,080 6,436,346,561 Balance	- Appendix A input
13 15 15 16 17 18 19 20 21 22 23 24	December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July	207.58g (sum lines 1-13)/13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2019 True-Up Year 2018	6,478,620,080 6,436,346,561 Balance	- Appendix A input
15 14 15 16 17 18 19 20 21 22 23 24	Transmission Plant in Service <u>Calculation of Distribution Plant In Service</u> December January February March April May June July	(sum lines 1-13) /13 Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	True-Up Year 2018	6,436,346,561 Balance	Appendix A input
15 16 17 18 19 20 21 22 23	Calculation of Distribution Plant In Service December January February March April May June July	Source 206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	Year 2018	Balance	Appendix A input
16 17 18 19 20 21 22 23 24	December January February March April May June July	206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances		2018		
16 17 18 19 20 21 22 23 24	December January February March April May June July	206.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances		2018		
16 17 18 19 20 21 22 23 24	January February March April May June July	Monthly Balances Monthly Balances Monthly Balances Monthly Balances				
17 18 19 20 21 22 23 24	February March April May June July	Monthly Balances Monthly Balances Monthly Balances		2019		-
18 19 20 21 22 23 24	March April May June July	Monthly Balances Monthly Balances			7,040,503,650	
18 19 20 21 22 23 24	March April May June July	Monthly Balances Monthly Balances		2019	7,057,601,913	
19 20 21 22 23 24	April May June July	Monthly Balances		2019	7,075,349,163	
20 21 22 23 24	May June July			2019	7,093,346,892	
21 22 23 24	June July			2019	7,117,529,665	
22 23 24	July	Monthly Balances		2019	7,117,529,665	
23 24		Monthly Balances		2019	7,162,720,373	
24						
	August	Monthly Balances		2019	7,181,341,253	
25	September	Monthly Balances		2019	7,204,927,187	
	October	Monthly Balances		2019	7,233,755,772	
	November	Monthly Balances		2019	7,257,042,176	
	December	206.75g		2019	7,295,300,652	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-Up	7,144,303,698	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
20	December	204.5b		2018	970,432,021	
	December	204.5q		2019	1,015,882,796	
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-Up	993,157,408	Appendix A input
J J	intaligible i lant in dervice	(3011 111103 23 & 30) 12	(14010 14)	пис-ор	330,107,400	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
00	December					
		206.99b		2018	1,274,442,961	-
	December	207.99g		2019	1,287,632,918	-
8 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-Up	1,281,037,939	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2018	12,454,178,186	-
	January	Monthly Balances		2019	12,397,051,849	
	February	Monthly Balances		2019	12,397,545,132	
	March	Monthly Balances		2019	12,394,271,581	
	April	Monthly Balances		2019	12,401,790,999	
	May	Monthly Balances		2019	12,436,193,972	
	June	Monthly Balances		2019	12,429,933,622	
	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
44	September	Monthly Balances		2019	12,408,860,367	
	October	Monthly Balances		2019	12,394,905,600	
	November	Monthly Balances		2019	12,409,756,392	
	December	204.46g		2019	12,370,876,825	
	Production Plant In Service	(sum lines 35-47) /13		True-Up	12,413,183,383	
48	Production Plant in Service	(sum lines 35-47) /13		True-Up	12,413,183,383	
	E					
49	Electric Plant Sold	207.102g			0	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-Up	28,268,028,991	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2018	1,768,531,625	-
52 January	Monthly Balances		2019	1,774,729,573	
53 February	Monthly Balances		2019	1,782,515,762	
54 March	Monthly Balances		2019	1,790,562,280	
55 April	Monthly Balances		2019	1,798,970,618	
56 May	Monthly Balances		2019	1,807,203,295	
57 June	Monthly Balances		2019	1,813,309,737	
58 July	Monthly Balances		2019	1,821,620,513	
59 August	Monthly Balances		2019	1,829,599,489	
60 September	Monthly Balances		2019	1,837,582,020	
61 October	Monthly Balances		2019	1,846,106,986	
62 November	Monthly Balances		2019	1,855,006,768	
63 December	219.25c		2019	1,863,152,998	-
25 64 Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-Up	1,814,530,128	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2018	2,847,150,664	-
· ·					

66	lanuar.	Monthly Balances		2019	2,852,878,569	
	January February	Monthly Balances		2019	2,852,878,569	ı
						ı
	March	Monthly Balances		2019 2019	2,864,040,932 2,867,950,469	l
	April	Monthly Balances				ı
	May	Monthly Balances		2019	2,874,196,116	i
	June	Monthly Balances		2019	2,880,985,998	
	July	Monthly Balances		2019	2,888,465,826	
	August	Monthly Balances		2019	2,895,368,802	1
	September	Monthly Balances		2019	2,902,472,457	,
	October	Monthly Balances		2019	2,910,787,593	1
	November	Monthly Balances		2019	2,918,554,464	,
	December	219.26c		2019	2,925,945,710	ľ
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-Up	2,883,594,404	,
						Ĺ
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	ı
79	December	Prior year 200.21c		2018	614,571,347	
80	December	200.21c		2019	652,942,422	
8 81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-Up	633,756,885	1
	• ,					1
	Calculation of General Accumulated Depreciation	Source		Year	Balance	ľ
82		Prior year 219.28c		2018	482,727,327	,
		219.28c		2019	493,756,071	,
		(sum lines 82 & 83) /2	(Note N)	True-Up	488,241,699	1
20 0.	Accumulated Constant Deproduction	(00111 111100 02 0 00) 72	(1101011)	nuo op	400,241,000	1
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
85		Prior year 219.20 through 219.24		2018	5,141,626,787	
86		Monthly Balances		2019	5,117,218,059	
87		Monthly Balances		2019	5,147,918,488	
	March	Monthly Balances		2019	5,176,143,454	
						i
	April	Monthly Balances		2019	5,207,980,256	í
		Monthly Balances		2019	5,237,207,898	
	June	Monthly Balances		2019	5,256,172,294	
	July	Monthly Balances		2019	5,285,654,749	ı
	August	Monthly Balances		2019	5,318,526,551	i
		Monthly Balances		2019	5,027,950,439	i
	October	Monthly Balances		2019	4,961,041,697	ı
96	November	Monthly Balances		2019	4,910,885,543	ı
97	December	219.20 through 219.24		2019	4,731,395,492	ı
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-Up	5,116,901,670	
	•••••	, ,,,,,			., .,	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-Up	10.303.267.901	
		, , , , , , , , , , , , ,	,,		.,,====,	
	Total Assessment of Bounce Station	(aum lines C4 70 04 04 9 00)		Tura Ha	10 027 024 796	
100						
7 9						9 <u>Accumulated Depreciation (Total Electric Plant)</u> (sum lines 64, 78, 84, 8.98) (Note M) <u>True-Up</u> 10,303,267,901 70 Total Accumulated Depreciation (sum lines 64, 78, 81, 84, 8.98) <u>True-Up</u> 10,937,024,786

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	0
39	(Note N) Current Year Appendix A i	227.16c nput True-Up	0 beg-of-year and end-of-year average
Construction Materials & Supplies	Prior Year Current Year	227.5c 227.5c	161,139,297 162,913,741
42	(Note N) Appendix A i		162,026,519 beg-of-year and end-of-year average
Transmission Materials & Supplies	Prior Year	227.8c	786,256
45	Current Year	227.8c	852,235
40	(Note N) Appendix A i	nput True-Up	819,246 beg-of-year and end-of-year average

ITC Adjustment

то жајаванен		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	related portion	input	Details
Associational Institute Action Action Country			Net Plant Allocator		
Amortized Investment Tax Credit					_
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	(2,738,724)	27.23%	(745,681)	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	98,034			
	Current end of year balance 266 footnotes	63,459			
25 Internal Payanya Code (IDC) 46(6)(1) adjustment to rate hear		80,747	27.23%	21,985	(enter negative in Appendix A)
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	00,747	21.23%	£1,985	
		ı			

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	
Land Held for Future Use							
		Prior Year	214.47d	26,415,220	3,657,534	22,757,686	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input	True-Up		3,657,534		beg-of-year and end-of-year average

ts to A & G Expense Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			/	Adjusted Total	Details
Line #s, Descriptions, Notes, Form No. 1 Fage #s and instructions			,	Aujusted Total	Details
ded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Wind Energy Association	component of 335 Ln 1b	25,000		25,000	
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000		33,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Electric Energy Testing Research and Application Center (NEETRAC	component of 335 Ln 1b	86,000		86,000	
National Joint Utilities Notification System North American Transmission Forum. Inc.	component of 335 Ln 1b	11,813	11,813		
North American Transmission Forum, Inc. Northwest Public Power Association	component of 335 Ln 1b component of 335 Ln 1b	91,231 1,625	91,231	1,625	
Northwest Public Power Association Northwest Hydroelectric Association	component of 335 Ln 1b component of 335 Ln 1b	1,625 1,200		1,625 1,200	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	1,200 83,449		1,200 83,449	
Rocky Mountain Electrical League	component of 335 En 1b	18,000		18.000	
Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,230		10,230	
The National Hydropower Association, Inc	component of 335 Ln 1b	34.350		34.350	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	25.685		25.685	
Troubin Energy Supply Transmission Tobobatos	Page 335, Line 1 Subtotal	1.376.461		20,000	
	· - 9 , ·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 31	Page 335, Lines 9 - 31	229,848		229,848	
Other (Individually less than \$5,000	Page 335, Line 32	137,596		137,596	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
General: Other	Page 335, Line 44	20		20	
Total	(Note C)	Appendix A Input		717,771	
F. 19909					
Fixed PBOP expense Actual PBOP expense		Annual Update Informa Attachement 17	tional Filing	1,306,656 1,306,656	
Actual PBOP expense Adjusted total (Current year actual)		Attachement 17 Appendix A Input	True-Up		Authorized Filled Expense minus Actual Expense
Adjusted total (Current year actual,		Appendix A input	riue-up	U	Authorized Filled Expense minus Actual Expense
ty Insurance					
Property Insurance Account 924		323.185b		4,737,084	
	(Note F)	Appendix A Input		4.737.084	

Regulatory Expense Related to Transmission Cost Support

		Form No. 1		on-transmission	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Ap	pendix A input	Related De	etails
Directly Assigned A&G					-
Specific Transmission related Regulatory Expense: Federal Energy Regulatory Commission					
Annual Fee	350.37d	2,468,009	2,468,009		
Annual Fee - hydro	350.38d	2,658,529		2,658,529	
Transmission Rate Case	350.39d	245,707	245,707		
Other Regulatory	350.40d	3,237,297	772,371	2,464,927	
67 Total	sum	8,609,543	3,486,087	5,123,456	

Safety Related Advertising Cost Support

	Form No. 1 Safety Related Non-safety
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A Input Related Details
Directly Assigned A&G	
68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	55,028 0 55,028 Based on FERC 930.1 download

Education	and Out	Reach	Cost	Sup	100
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Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Education & Form No. 1 Outreach Amount Appendix A Input Other Details
Directty Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	55,028 0 55,028 Based on FERC 930.1 download

Multistate worksheet

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Details The state of the state	
Income Tax Rates	41.0	4 = 404	
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 Pi	Transmission Related Appendix A Plus adjustments input Details
53	Transmission O&M	321.112b	218,366,626	(330,740) 218,035,886
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatch-Reliability, (561.2) Load Dispatch-Reliability, (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.87b 321.88b 321.89b sum	0 0 7,813,567 0 1,250,888 1,962,101 11,026,556	0 11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0 145,825,268

Facility Credits under Section 30.9 of the OATT

- 1	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Г	Net Revenue Requirement	
	166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
	168 Interest on Network Upgrade Facilities	2,410,365 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	(19,216,248)			
		Current Year	Enter negative	(88,187,062)			
50 Network Upgrade Balance	(Note N)	Appendix A input	True-Up	(53,701,655) beg-of-year and end-of-year average			

Depreciation Expense

Deprecia	tion Expense			Depreciation Expense						
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total						
Tra	nsmission Plant									
	Depreciation expense (403)	(Note H)	336.7b	112,507,659						
	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	112,507,659 Appendix A Input						
Ger	neral Plant									
	Depreciation expense (403)	(Note H)	336.10b	42,404,362						
	Amortization of limited term electric plant (404	(Note H)	336.10d	706,273						
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	43,110,635 Appendix A Input						
Inta	ngible plant									
	Amortization of limited term electric plant (404	(Note H)	336.1d	48,671,914						
	Amortization of other electric plant (405)	(Note H)	336.1e	0						
78	Total Intangible Amortization	(Note H)	sum	48,671,914 Appendix A Input						

Less Regulatory Asset Amortizations Account 930.2

Ap	pendix 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		
6	1	Total	sum	Appendix A Input

Schedule 1 Reconciliation

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Sum																			
Step Month	mary Year	Action																	
Step Month 1 April	Year Year 2		ith Year 1 data from FERC Form I	Vn 1 data for Voor 1 (o.e. 24	010)														
2 April	Year 2		on Cap Adds and CWIP for Year 2			Voor 2 (o.a. 2011)													
3 April	Year 2		is to plant in service in Formula	weighted based on world is	expected to be it service it	rear 2 (e.g., 2011)													
4 May	Year 2	Post results of Step 3	s to prant in service in Formula																
4 May 5 June	Year 2		ect for the Rate Year 1 (e.g., June	1 2011 Mov 21 2012)															
5 Julie	Teal 2	Results of Step 3 go into en	ecutor the Kale Teat 1 (e.g., June	: 1, 2011 - may 31, 2012)															
6 April	Year 3	TO populates the formula w	ith Year 2 data from FERC Form I	No. 1 for Year 2 (e.g. 2011)															
7 April	Year 3	Reconciliation - actual data		40. 1 to 1 car 2 (c.g., 2011)															
r ryan	rear 5	reconciliation actual data																	
8 April	Year 3	TO estimates Cap Adds and	d CWIP during Year 3 weighted ba	ised on Months expected to I	be in service in Year 3 (e.g.,	2012)													
Worksheet																			
Step Month	Year	Action																	
1 April	Year 2		ith Year 1 data from FERC Form I	No. 1 data for Year 1 (e.g., 20															
		\$	Rev Req based on Year 1 data		Must run Appendix A to g	get this number (without i	nputs in lines 16 or 34 of Ap	opendix A)											
2 April	Year 2	TO estimates all transmission	on Cap Adds and CWIP for Year 2	weighted based on Months	expected to be in service in 1	Year 2 (e.g., 2011) in pro	jection and populates for ac	tuals as inputs to Attachme	nt 7 (but not Appendix A)	for true up.									
	Plant In Service										CWIP		Plant In Service				CWIP		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	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	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Galeway	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 B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CWIP Balance																			
Dec (prior year)												13							
Jan												12			-				
Feb												- 11			-				
Mar												10			-				
Apr												9			-				
May											-	8							
Jun												7			-				
Jul												6			-				
Aug												5			-				
Sep												4							
Oct												3							
Nov												2							
Dec												1							
Total New Transmissi	on Plant Additions and CWIP (we	eighted by months in service)																	
													Input to Line 16 of Appendix A						Not for true-up
													Input to Line 34 of Appendix A					l	Not for true-up
Step Month	Year	Action																	
3 April	Year 2		is to plant in service in Formula										Estimated Life			58			
		\$ -			Must run Appendix A to g	get this number (with inpo	uts in lines 16 and 34 of App	oendix A)					Estimated Depreciation for						
													Jan	11.5		-			
4 May	Year 2	Post results of Step 3											Feb	10.5		-			
		\$			Must run Appendix A to g	get this number (with inpu	its in lines 16 and 34 of App	oenax A)					Mar	9.5		-			
													Apr	8.5		-			
5 June	Year 2		ect for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)									May	7.5		-			
		\$											Jun	6.5		-			
													Jul	5.5		-			
													Aug	4.5					
													Sep	3.5		-			
6 April	Year 3		ith Year 2 data from FERC Form I										Oct	2.5		-			
		\$ -	Rev Req based on Prior Year dat	а	Must run Appendix A to g	get this number (without i	nputs in lines 16 or 34 of Ap	opendix A)					Nov	1.5					
													Dec	0.5					
													Total Estimated Deprecia	tion for Attachment 7					
7 April	Year 3	Reconciliation - actual data																	
		s -	Result of Formula for Reconcilia	tion	Must run Appendix A to g	get this number (with inpu	its in lines 16 and 34 of App	oendix A)											

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					A	ttacnment 7 - Ir	ansmission Enh	ancement Ch	arge Worksnee	ı								
Line 1	New Plant Carrying (Charge																
2	Fixed Charge Rate ((FCR) if not Co	ntributions in Aid	of Construction (CIAC)													
3	A	Formula Line 157		Net Plant Carrying (Charge without	Depreciation					8.9859%							
4	В	164		Net Plant Carrying (without Depreciation	on			9.5087%							
5	С			Line B less Line A							0.5228%							
6 7	FCR if CIAC D	158		Net Plant Carrying (Charge without	Depreciation, Retu	rn, nor Income Tax	es			2.6212%							
	The FCR resulting from	om Formula in a	given year is used	d for that year only.														
	Therefore actual reve In the True-up, the ac	enues collected	in a year do not ch	nange based on cos	t data for subsec	quent years												
	Columns and rows m	nay be added to	accommodate mo	re projects											•			
8 Useful life of the project	Life		(Energy Gateway only)		58.00 (Energ	y Gateway Segment B-	-H)	(Ener	gy Gateway Segment	B-H)							
	Life					30.00			30.00									
"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 From line 3 above if "No" on line 13 and	Increased ROE (basis poi	ints)	0			50			50									
11 from line 7 above if "Yes" on line 13	9.8% ROE		8.9859%			8.9859%			8.9859%			8.9859%						
12 Line 14 plus (line 5 times line 13)/100 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		8.9859%			9.2473% 1,359,100,771			9.2473%			8.9859%						
14 Actual or estimated depreciation expense	Annual Depreciation Expe	ense	-			23,432,772			-	-		-						
			13 Month Net			13 Month Net			13 Month Net			13 Month Net				ı		Transmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	- Depreciation		287,225,425	4,836,783	30,646,483	-	- Depreciation		-	- Depreciation		\$ 30,646,483		30,646,483	(incomine minus minus)
16 17	W Increased ROE W 9.8 % ROE	2010 2011	-	-	-	287,225,425 784,113,653	4,836,783 13,727,954	31,397,337 84,187,379	-	-	-	-	-	-	\$ 31,397,337 \$ 84,187,379	\$ 31,397,337	84,187,379	\$ 750,854
18	W Increased ROE	2011		=		784,113,653	13,727,954	86,237,179					-		\$ 86,237,179	\$ 86,237,179	04,107,377	\$ 2,049,801
19 20	W 9.8 % ROE W Increased ROE	2012 2012	-	-	-	785,864,997 785,864,997	13,960,855 13,960,855	84,577,653 86,632,032	-	-	-	-	-	-	\$ 84,577,653 \$ 86,632,032	\$ 86,632,032	84,577,653	\$ 2,054,379
21	W 9.8 % ROE	2012		=		1,039,140,449	18,682,869	112,058,667					-		\$ 112,058,667		112,058,667	\$ 2,034,379
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-	-	-	1,039,140,449 1,164,054,968	18,682,869 21,135,829	114,775,149 125,736,283	-	-	-	-	-	-	\$ 114,775,149 \$ 125,736,283	\$ 114,775,149	125,736,283	\$ 2,716,482
24	W Increased ROE	2014				1,164,054,968	21,135,829	128,779,311							\$ 128,779,311	\$ 128,779,311	123,730,203	\$ 3,043,029
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	146,106,328 149,635,883			-	-	-	-	\$ 146,106,328 \$ 149,635,883	\$ 149.635.883	146,106,328	\$ 3,529,556
27	W 9.8 % ROE	2016		-		1,463,059,094	29,386,385	160,854,957					-		\$ 160,854,957		160,854,957	3,327,330
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	164,679,632 158,855,756				-	-	-	\$ 164,679,632 \$ 158,855,756	\$ 164,679,632	158,855,756	\$ 3,824,674
30	W Increased ROE	2017				1,439,903,455	29,467,919	162,619,898				-			\$ 162,619,898	\$ 162,619,898		\$ 3,764,142
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	154,217,067 157,911,820	-		-	-	-	-	\$ 154,217,067 \$ 157,911,820	\$ 157,911,820	154,217,067	\$ 3,694,753
33	W 9.8 % ROE	2019				1,413,300,220	27,215,321	151,777,732							\$ 157,911,820		151,777,732	\$ 3,094,753
34 35	W Increased ROE W 9.8 % ROE	2019 2020	-	-	-	1,386,203,297 1,359,100,771	27,215,321 27,217,345	155,401,493 149,344,359	-	-	•	-	-	-	\$ 155,401,493 \$ 149,344,359	\$ 155,401,493	149,344,359	\$ 3,623,761
36	W Increased ROE	2020			-	1,359,100,771	27,217,345	152,897,269				-			\$ 152,897,269	\$ 152,897,269	, 147,544,559	\$ 3,552,910
37 38	W 9.8 % ROE W Increased ROE	2021 2021	-	-	-	-	-	-	-	-	•		-	-	\$ -	e	-	e
39	W 9.8 % ROE	2022				-						-			\$ -			
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-	•	-	-	•	-	-		-	-	-	-	\$ -	\$ -		\$ -
42	W Increased ROE	2023				-						-			\$ -	s -		s -
43 44	W 9.8 % ROE W Increased ROE	2024 2024		-	-	-	-	-				-	-	-	\$ -	e	-	s -
45	W 9.8 % ROE	2025		-			-	-					-		\$ -			•
46 47	W Increased ROE W 9.8 % ROE	2025 2026	-	-	-	-	•	-	-	-	•	-	-	-	\$ -	\$ -	:	\$ -
48	W Increased ROE	2026													\$ -	\$ -		s -
49 50	W 9.8 % ROE W Increased ROE	2027 2027	-	•	-	-	•	-	-		-	-	-	-	\$ -	e	-	e
51	W 9.8 % ROE	2028			-	-						-			\$ -	\$.		
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-	-	-	-	-	-	-	-	•	-	-	-	\$ -	\$ -	:	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029			-	-	-				-	-	-	-	\$ -	s -		\$ -
55						-	÷		-	-		÷	-				-	
56			l								****					2 -		3 ·

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

			Oregon		Washington	ı	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)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7	352 353 353.7 354 355 356	Land Rights Structures and Improvements Station Equipment Supervisory Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Clearing & Grading															1.27% 1.42% 1.74% 1.74% 1.53% 2.18% 1.88%
9 10 11 12	357 358 359	Underground Conduit Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.60% 1.66% 1.32% 1.76%
13 14 15 16 17 18 19 20 21 22 23	390 390.3 391.2 393 394 395 397 397.2 398	Land Rights Structures and Improvements Structures and Improvements - Office Panels Office Furniture and Equipment Office Furniture and Equipment - Personal Computers Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment - Mobile Radio Equipment Miscellaneous Equipment	87,171,037.64		13,110,670.03	0.00% 2.52%	4,105,081.80		85,283.36 95,661,319.54	2.03% 1.53%	15,142,923.85	1.95%	385,400.84		13,322,986.05	1.65%	6.67% 5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 25 26 27	302 303	Unclassified General Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen	16,350,779.83	3.59%	1,658,608.96	4.21%	351,499.43	3.83%	8,648,066.24	3.42%	1,779,536.14	4.66%	118,617.87	1.93%	514,153.35	3.17%	6.70% 4.83% 3.97%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- the monthly transmission composite depreciation rate.
 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 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 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network	Service) - Ave	rage of curren	nt year and prior	r two years										
Column	e	f1	f2	f3	14	f5	16	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	ſ
				BPA Clarke		BPA Oregon			Calpine Energy Solutions	Basin				Avangrid Renewables,		BPA South	BPA Idaho	3 Phases Renewables			BPA West	
Customer		BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	BPA SVEC	Extension	
Class	NFS	NFO	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 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975	
lan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86	-	0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00		585
eb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04		0.01	28.13	0.28	260.77	96.67		2.42	2.00		537
farch	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-		28.77	0.27	252.54	87.78		2.34	2.00		507
pril	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27		28.80	0.82	194.94	50.35		1.87	2.00		398
ay	7,710	6.05	2.92	11.43	0.21		-	15.49	18.47	8.05	34.52	0.54	2.13	29.78	1.42	118.40	70.76		1.77	2.00		324
ın	9,317	5.80	3.26	11.51	0.37	-		18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03		1.93			393
ıl	10,365	6.28	3.59	15.17	0.39	0.09		13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02		2.61	2.00		446
ug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60		2.51	2.00		427
ept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15	30.60	0.60	133.63	84.94		2.05		2.00	372
ct	7,604	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97		1.99	2.00	2.00	429
lov	7,852	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01	-	30.45	0.53	224.95	74.50		2.20	2.00	2.00	452
lec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54		2.60		2.00	514
otal	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	355.79	7.18	2,481.66	989.49		26.93	22.24	8.00	5,384
vg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449

		Other Ser	vice		
j1	j2	j3	j4	j5	j
			Western Area Power Administrat		
UAMPS	UMPA	Deseret	ion		
os	OS	OS	OS RS		Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	309		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736	-	12,114
514	92	92	311	-	1,010

											OAT	T (Part II Lo	ng-Term Firm P	oint-to-Point	Transmission Se	ervice) - Projec	tion										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No.	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	People's Utility District	Evergreen Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enyo Renewable Energy	
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	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	5A 899/ SA 90	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	SA 873	
Jan	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
Feb	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
March	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
April	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50		3,634
May	2,446	50	18	56	-	30	- 11	80	99		19	25	15	10	10	50	25	5	131	100	100	100 100	50	150	50		3,634 3.766
Jun	2,541 2.541	50 50	18	56	50	30	11	80	80	- 1	19	20	15	10	10	50	25	5	137	100	100 100	100	50	150	50		3,766
Aug	2,541	50	10	50	50	30	- 11	00	00	- :	19	20	15	10	10	50	20	- 1	137	100	100	100	50	150	50		3,762
Sont	2,541	50	10	00 A3	50	20	- 11	90	90	- ;	19	20	15	10	10	50	20	2	127	100	100	100	50	150	50		3,762
Oct	2,541	50	18	56	50	30	- 11	80	80	- 7	19	26	15	10	10	50	25	5	137	100	100	100	50	150	50		3,766
Nov	2,446	50	18	56		30	- 11	80	99	- 4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	50	40	3.674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	1,800	600	80	44,338
Avg 12CP	2,486	50	18	56	21	30	11	80	91	- 4	19	25	15	10	10	50	25	4	134	100	100	100	50	150	50	7	3,695

				Divisor
Total		Behind-	Total	
Network	1%	the	Network	Network +
& OS	growth	Meter	Load	OS + LTP
10,013	10,115	222	10,337	13,971
9,783	9,883	217	10,101	13,735
9,209	9,304	253	9,557	13,191
8,385	8,471	206	8,677	12,311
8,975	9,067	184	9,250	12,884
10,983	11,095	226	11,321	15,087
12,229	12,353	172	12,526	16,288
12,070	12,193	192	12,385	16,147
11,008	11,121	212	11,333	15,097
8,875	8,965	191	9,156	12,922
9,133	9,227	263	9,490	13,164
9,792	9,892	234	10,126	13,800
120,455	121,686	2,572	124,258	168,596
10,038	10,140	214	10,355	14,050

PacifiCorp Attachment 9a1 - Load (Current Year) 2019

												OATT (Part	III - Network S	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine							BPA					ľ
											Energy					Avangrid		South		3 Phases			
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		East	BPA Idaho	Renewables		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	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	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
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	96.00	0.06	2.42	-	562
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	94.35	0.05	2.34	-	562
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	68.05	0.07	1.87	-	384
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	95.29	0.08	1.77	-	338
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	96.09	0.11	1.93	-	407
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	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-		13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-		16.11	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	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

					Other	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	87	318		1,363
Sept	5	17:00	758	166	93	288		1,305
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	1,123	3,757	-	11,887

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2018

											OAT	T (Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Energy					Avangrid				3 Phases		
						BPA Clarke	BPA: Benton	BPA Oregon			Solutions					Renewables,		BPA South	BPA Idaho	Renewables		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	NTUA	
Class			NFS	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	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10		0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-		509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57		0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-		541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01		475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01		442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02		303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02		374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03		434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27		0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

2017

										CAO	T (Part III - Netw	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	(see note)	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 895	SA 943	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	•	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

					Other	Service	
Column			j1	j2	j3	j4	j
						Western Area Power	
Customer			UAMPS	UMPA	Deseret	Administration	
Class			OS	OS	OS	OS RS 262/RS	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	
Jan	6	8	420	75	78	339	912
Feb	1	19	395	76	92	306	870
March	1	8	339	79	60	306	785
April	3	8	302	33	99	320	754
May	30	17	506	90	78	339	1,012
Jun	26	17	698	145	122	342	1,307
Jul	6	17	752	173	136	346	1,407
Aug	1	17	770	167	128	316	1,381
Sept	5	17	692	184	114	328	1,318
Oct	31	8	373	57	41	268	739
Nov	28	18	362	64	72	315	813
Dec	21	18	434	69	62	314	879
Total		·	6,042	1,214	1,081	3,839	12,176

PacifiCorp Attachment 9b - Load Divisor for True up

												OATT (Part	III - Network S	ervice)									
Column			e	f1	12	f3	14	15	16	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	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	Total
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	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	97.00	0.01	2.64		593.570
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	96.00	0.06	2.42	-	561.993
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	94.35	0.05	2.34	-	562.222
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	68.05	0.07	1.87		384.428
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	95.29	0.08	1.77	-	338.163
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	96.09	0.11	1.93	-	406.798
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	122.05	0.14	2.61	-	470.671
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	430.924
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	408.906
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	-	557.183
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	-	481.091
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	510.785
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	5,707
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476

		rice	Other Serv		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administratio			
		n	Deseret	UMPA	UAMPS
Total C		os	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
9.		324	148	64	408
8		340	81	64	383
7		320	58	33	314
7		290	60	18	338
8		295	99	32	405
1,1		317	121	95	617
1,3		318	148	151	772
1,3		318	87	152	805
1,3		288	93	166	758
8		334	69	44	384
8		299	74	48	431
9		314	85	60	464
11,8	-	3,757	1,123	927	6,080
990.		313	94	77	507

														OATT	Part II Long-T	erm Firm Point	-to-Point Tran	smission Serv	ice											
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramen to Muncipal	Salt River Project	EWEB	Garrrett Solar	Obsidian	Obsidian	Losses	
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	Total LTP
RS / SA	Day	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	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 880	SA 836		, ,
Jan	2	18:00	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25		-	-	-	128	3,544
Feb	23	8:00	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25			-	-	128	3,544
March	6	8:00	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25			-	-	128	3,544
April	3	8:00	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25		-	-	129	3,570
May	24	17:00	0 2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25		-	-	129	3,570
Jun	27	17:00	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-	-	134	3,701
Jul	16	17:00	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-	-	134	3,701
Aug	9	16:00	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-		134	3,701
Sept	7	17:00	0 2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		-		134	3,701
Oct	2	13:00	0 2,541	30	50	18	56	50	13		2	10	50	11	80	100	100	100	50	150	80	4	19	25	25		10		135	3,709
Nov	20	8:00	0 2,446	30	50	18	56	50	13		2	10		11	80	100	100	100	50	150	99	4	19	25	25		10	50	131	3,629
Dec	6	18:00	0 2,446	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	-	50	131	3,629
Total	_	_	29,827	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628

		Divisor	
Behind-	Total	Network	
the	Network	+ OS +	
Meter	Load	LTP	
237	10,007	13,551	
186	10,220	13,764	
192	9,696	13,240	
196	8,454	12,024	
185	8,666	12,235	
197	10,435	14,136	
103	12,296	15,997	
93	12,107	15,809	
180	11,615	15,316	
191	9,854	13,562	
234	9,649	13,278	
236	10,168	13,798	
2,231	123,168	166,710	
186	10,264	13,893	

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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
	(652.942.422)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category		ear-end ance		Year-end Ilance	BoY-Eo	Y Average	Č	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	2,105,196	\$	3,633,108	\$	2,869,152				\$	2,869,152		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	3,068,113	\$	2,203,885	\$	2,635,999				\$	2,635,999		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-							
	132016	Prep Ins-Minority Owned Plants	Other	\$	364,355	\$	496,419	\$	430,387	\$	430,387					
	132045	Prepaid Workers Compensation	Labor-related	\$	152,361	\$	138,751	\$	145,556						\$	145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	91,461	\$	58,203	\$	74,832						\$	74,832
	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	\$ 1	13,011,465	\$	13,406,626	\$	13,209,045				\$	13,209,045		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	_	\$	_	\$	-	\$	_					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	861,755	\$	749,695	\$	805,725	\$	805.725					-
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	591,742	\$	594,320	\$	593,031	\$	593,031					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	5.060.826	\$	12,638,215	\$	8,849,521	\$	8.849.521					
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	1.702.640	s	5.643.997	\$	3.673.318	\$	3,673,318					
	132310	Prepaid Rating Agency Fees	Plant-related	\$	44,125	\$	42,760	\$	43,442	Ψ	0,070,010		\$	43,442		
	132320	Prepaid Surety Bond	Other	\$		\$.2,700	\$.0,2	\$	_		Ť	10,112		
	132580	Prepaid Seven Mile I	Other	6		6	210,909	\$	105,454	\$	105,454					
	132581	Prepaid Seven Mile II	Other	9		•	41,543	¢	20,771	4	20,771					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	41,040	\$	20,771	\$	20,771					
	132606	Other Prepay - Lease Commissions	Other	9		\$	-	\$	-	\$	-					
	132620	Prepayments - Water Rights Lease	Other	9	1,458,826	¢	1,113,352	\$	1,286,089	\$	1,286,089					
	132621		Other	9	557,594	\$	557,594	\$	557,594	\$	557,594					
		Prepayments - Water Rights (Ferron Canal)		9	557,594	9	557,594		557,594	Đ	557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	3	404.050	2	-	\$	-	\$	-					
	132623 132630	Prepaid Lake Side CUWCD Water Fee	Other Other	\$	161,250	\$	-	\$	80,625	\$	80,625					
		Prepaid OR Renewal & Habitat Restoration		3	-	2	-	7	-	3	-					
	132650	Prepaid Dues	Other	\$	26,000	\$	20,000	\$	23,000	\$	23,000		_			
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132704	Prepaid Leaning Juniper	Other	\$		\$		\$	-	\$	-					
	132705	Prepaid Pole Contact Rental	Other	\$	326,145	\$	324,730	\$	325,437	\$	325,437					
	132740	Prepaid O&M - Wind	Other	\$	49,227	\$	96,134	\$	72,680	\$	72,680					
	132755	Prepaid Aircraft Maint	Labor-related	\$	-	\$	327,259	\$	163,629						\$	163,629
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$	-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	983,688	\$	983,688	\$	983,688	\$	983,688					
	132900	Prepayments - Other	Labor-related	\$	1,561,463	\$	1,686,356	\$	1,623,910						\$	1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,062,379	\$	1,010,288	\$	1,036,333	\$	1,036,333					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,139,868	\$	3,104,333	\$	3,122,101	\$	3,122,101					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	321,814	\$	361,935	\$	341,875	\$	341,875					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$	-	\$	-						\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	8,673,044	\$	10,500,249	\$	9,586,647						\$	9,586,647
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$	-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(79,023)	\$	(57,950)	\$	(68,486)				\$	(68,486)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(874,500)	\$	(1,585,645)	\$	(1,230,073)	\$	(1,230,073)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	953,523	\$	1,643,595	\$	1,298,559	\$	1,298,559					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,586,030	\$	2,531,871	\$	2,558,950	\$	2,558,950					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$	-					
	203000	Discount on Short-Term Securities	Other	\$	16,625	\$	66,625	\$	41,625	\$	41,625					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$	-					
		Total Prepayments		\$ /	18,020,659	\$	62,585,510	\$	55,303,084	\$	24,976,692	\$ -	\$	18,731,819	\$	11,594,573

Allocator 0.000% 100.000% 27.227% 8.415%
Total Allocated to Transmission by Category \$ - \$ - \$ 5,100,172 \$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,075,798

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

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	4,430,767	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	184,442	n/a	1
Deseret RS 280	0	94.0	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	19,262	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	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Short-term	firm
DooifiCorn	Commercial and Trading (CQT)

PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	12.503.241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation	(result of operation specified in column															
Appendix A	to apply to monthly input columns at	to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	7,055,275,000
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		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	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)
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, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed to

	ustom	ors					
(1	Dollar v	values	in mi	llions)			

According Machine Ma	1		and month end m 1.27 (8.7) 1.27 (4.8) 1.00 (2.0) 1.0 0.0 1.0 0.0 1.2 (0.2) 1.6 (10.1) 1.0 (6.6) 1.1 (1.2)	(8.8) (1 (4.8) (2.0) (2.	h end month in month in the mon	October		December modified (12.5) (12.5	(9.2) (4.4) (2.0) 0.0 (0.2) (4.9) (1.5) (6.6)	Category Other	100% Transmission	Plant	(14.441) 0.000	T Transactive Res (9214) (4.303) (2.000) (0.000) (0.204) (4.303) (2.000) (0.000) (0.204) (4.92) (4.50) (6.623) (1.468)
Account Calculation Reserve type SPA Account FEED Account	1	100 100	mod models and models	(0.5) (1.5)	h end month in month in the mon	ned meth end meth end neth end	month end (11.9) (5.4) (2.0) (0.0) (0.2) (0.0) (0.2) (0.0) (0.7) (1.2) (1.5) (1.5) (1.5) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.1) (0.1) (0.1) (0.0) (0.3) (0.4)	meeth end (12.6) (12.6) (12.0) (2.0) (2.0) (0.0) (0.2) (0.0) (1.5) (1.5) (1.5) (1.6) (1.6) (1.6) (1.6) (1.6) (1.7) (1.8)	(82) (44) (20) 00 00 01 (45) (65) (12) (15) (65) (12) (144) 00 00 00 (83) (03) (03) (03) (03)	Other	Transmission	Plant	(14.441)	Other Re (3214) (4383) (2200) (200) (4383) (2000) (2000) (2004) (4927) (1489) (6.623) (1.468)
A GAS Of Montanas Obligation Estimate by CLT Unfunded (1970 of 24) Linding of William (1970 of 24	C C C C C C C C C C	(44) (45) (46) (46) (46) (46) (46) (46) (46) (46	(2.5) (4.8) (2.5) (4.8)	(4.8) (2.0) (0.0) (0.2) (10.1) (1.5) (14.2) (1.5) (14.2) (1.5) (1.6) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.2) (0.2) (0.2) (0.8) (0.9) (0.8) (0.9) (0.8) (0.9)	(8.2) (8.2) (8.2) (9.2)	(5.5) (5.0)	(5.4) (2.0) 0.0 0.0 (0.2) (0.0) 0.0 (6.7) (1.5) (1.5) (1.5) (1.5) (1.6) (0.7) (0.7) (0.1) (0.1) (0.3) (0.4)	(12.6) (2.6) (2.0) (2.0) (2.0) (2.0) (2.0) (2.0) (2.0) (2.0) (2.0) (6.7) (1.2) (1.6) (2.0) (6.4) (0.8) (0.7) (0.1) (1.0) (0.3) (0.3)	(82) (44) (20) 00 00 01 (45) (65) (12) (15) (65) (12) (144) 00 00 00 (83) (03) (03) (03) (03)	Other	n (1.158)		(14.441)	(9.214) (4.393) (2.000) 0.000 0.000 (0.204) (4.927) (1.499) (6.623)
Cold Widerhamb Chilgetion Estimate by CAT Undried 24003 242 54016 556,77 (1.7) (2.4) (2.4)	C20	(20) (22) (20) (20) (20) (20) (20) (20)	(2.0) (2.0)	(22) (20) (20) (20) (20) (20) (20) (20)	(2.0) (2 (2.0) (2.0) (2 (2.0) (2 (2.0) (2 (2.0) (2.0) (2 (2.0) (2.0) (2 (2.0) (2.0) (2 (2.0) (2.0) (2.0) (2 (2.0) (2.	(20) (20) (20) (20) (20) (20) (20) (20)	(2.0) 0.0 (0.2) (0.0) 0.0 (6.7) (1.2) (1.5) (1.2,5) 0.0 0.0 0.0 (6.6) (0.9) (0.7) (0.1) (0.1) (0.1) (0.1) (0.1)	(2.0) 0.0 (0.2) (0.1) (1.5) (1.5) (1.6	(2.0) 0.0 0.0 (0.2) (4.9) (1.5) (1.5) (1.5) (1.4.4) 0.0 0.0 (0.3) (0.3) (0.3) (0.2) (0.1) (0.1)	Other Other Other Other Other Other Other Other Other Labor Other Labor Other Labor Other	o (1.156)		. ,	(2.000) 0.000 0.000 (0.204) (4.927) (1.459) (6.623) (1.468)
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T. Konnach Sententer Privation (Usin Private Retirement) Estimate by Fit Eagl Unfunded 29990 29.39 549002 45.5 0.0	0.0	0.0 0.0	10.0 0.0 0.0 1	0.0 (0.2) (1.1) (1.2) (1.5) (1.5) (1.5) (1.2) (1.5) (1.2) (1.5) (1.2) (1.5) (1.2) (1.5) (1	0.0 (0.2) (0.10) (0.2) (0.10) (0.2) (0.10) (00 0.0 (02) (02) (02) (03) (14) (05) (00) (67) (67) (1.2) (1.5) (1.5) (1.5) (1.5) (1.5) (1.6) (0.0)	(0.0) (0.0) (0.0) (0.0) (0.0) (6.7) (1.2) (1.5) (1.2,5) (0.0) (0.0) (0.0) (0.7) (0.1) (0.1) (0.1) (0.3) (0.4)	(1.6) (0.2) (0.0) (1.5) (0.7) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.7) (1.6) (1.7) (1.7) (1.7) (1.7) (1.7)	(1.5) (1.5)	Other Other Other Other Other Other Other Other Coher Other Coher Coher Coher Coher Other Other Other Other Other Other Other	o (1.158)		. ,	0.000 (0.204) (4.927) (1.459) (6.623) (1.468)
T. Konnach Sententer Privation (Usin Private Retirement) Estimate by Fit Eagl Unfunded 29990 29.39 549002 45.5 0.0	00	0.0 0.0	10.0 0.0 0.0 1	0.0 (0.2) (1.1) (1.2) (1.5) (1.5) (1.5) (1.2) (1.5) (1.2) (1.5) (1.2) (1.5) (1.2) (1.5) (1	0.0 (0.2) (0.10) (0.2) (0.10) (0.2) (0.10) (00 0.0 (02) (02) (02) (03) (14) (05) (00) (67) (67) (1.2) (1.5) (1.5) (1.5) (1.5) (1.5) (1.6) (0.0)	(0.0) (0.0) (0.0) (0.0) (0.0) (6.7) (1.2) (1.5) (1.2) (1.5) (0.0) (0.0) (0.0) (0.7) (0.1) (0.1) (0.1) (0.3) (0.4)	(1.6) (0.2) (0.0) (1.5) (0.7) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.6) (1.7) (1.6) (1.7) (1.7) (1.7) (1.7) (1.7)	(1.5) (1.5)	Other Other Other Other Other Other Other Other Coher Other Coher Coher Coher Coher Other Other Other Other Other Other Other	n (1.158)		. ,	0.000 (0.204) (4.927) (1.459) (6.623) (1.468)
Search Physical Lass - Reserve for Dougles Estimates by CAST Unknown of CAST	Case	(14) (14) (15) (16) (16) (16) (16) (16) (16) (16) (16	(a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	(10.1) (1 (10.1) (10.1) (10.1) (10.5) (10.5) (10.7) (10.5) (10.7)	10.2) (10 (0.5) (0.6) (0.5) (0.6) (1.2) (1.2) (1.2) (1.2) (1.3.2) (1.2) (1.5) (1.3.2) (1.2) (0.0) (0.0) (0.0) (0.0) (0.1) (0.0) (0.1) (0.0	(1.5) (1.5)	(0.0) (0.7) (1.2) (1.5) (1.5) (1.5) (0.0) (0.0) (0.6) (0.9) (0.7) (0.1) (0.1) (0.1) (0.0) (0.3) (0.4)	(0.0) (1.5) (6.7) (1.2) (1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (1.0) (1.0) (0.3)	(4.9) (1.5) (6.6) (1.2) (1.5) (1.4.4) 0.0 0.0 (8.3) (0.3) (0.2) (0.1) (0.1)	Other Other Other Other Ito0% Transmission Other Labor Other Labor Other Other Other Other Other Other Other	n (1.158)		. ,	(4.927) (1.459) (6.623) (1.468)
NA Bort Diffusion Circums (IDD) Estimator by CAT Underded 24005 242 50000 66.4 (8.8) (8.6) (8.5)	Case	(14) (14) (15) (16) (16) (16) (16) (16) (16) (16) (16	(a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	(10.1) (1 (10.1) (10.1) (10.1) (10.5) (10.5) (10.7) (10.5) (10.7)	10.2) (10 (0.5) (0.6) (0.5) (0.6) (1.2) (1.2) (1.2) (1.2) (1.3.2) (1.2) (1.5) (1.3.2) (1.2) (0.0) (0.0) (0.0) (0.0) (0.1) (0.0) (0.1) (0.0	(1.5) (1.5)	(0.0) (0.7) (1.2) (1.5) (1.5) (1.5) (1.5) (0.0) (0.0) (0.6) (0.9) (0.7) (0.1) (0.1) (0.1) (0.0) (0.3) (0.4)	(0.0) (1.5) (6.7) (1.2) (1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (1.0) (1.0) (0.3)	(4.9) (1.5) (6.6) (1.2) (1.5) (1.4.4) 0.0 0.0 (8.3) (0.3) (0.2) (0.1) (0.1)	Other Other Other Other Ito0% Transmission Other Labor Other Labor Other Other Other Other Other Other Other	n (1.158)		. ,	(4.927) (1.459) (6.623) (1.468)
Company Comp		(26) (26) (26) (26) (26) (26) (26) (26)	(1.2) (1.2)	(0.5) (6.7) (1.2) (1.5)	(0.5) (0.6) (0.7)	(0.5) (0.7) (0.7) (1.2) (1.2) (1.2) (1.5)	(1.6) (1.5) (1.5) (12.5) (0.0) (0.0) (6.6) (0.9) (0.7) (0.1) (0.0) (0.3) (0.4)	(1.5) (6.7) (1.2) (1.6) (12.0) 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(1.5) (6.6) (1.2) 10 (1.5) (1.5) (1.5) (1.4.4) 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1) (0.1)	Other Other 100% Transmission Other Labor Other Labor Other Other Other Other Other	n (1.158)		. ,	(1.459) (6.623) (1.468)
gestmann foliagetion (1961) Estimate based upon Net for to Undrinded 29917 23.3 515100 50.1 [6.5] (6.5) (6.5) (7.5	(8.5) (8.5)	(6.6) (6.6) (6.6) (7.1) (1.1)	(a.6) (b.6) (c.6)	(6.7) (1.2) (1.5)	(1.2) (1.2) (1.3.2) (1.2) (1.5	(6.7) (6.7) (6.7) (6.7) (6.7) (6.7) (6.7) (6.7) (1.5)	(6.7) (1.2) (1.5) (1.5) (0.0) (0.0) (6.6) (0.9) (0.7) (0.1) (0.1) (0.1) (0.0) (0.3) (0.4)	(6.7) (1.2) (1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (1.0) (1.0) (0.3)	(6.5) (1.2) 10 (1.5) (14.4) 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1)	Other Other Labor Other Labor Other Labor Other Other Other Other Other Other Other	n (1.158)		. ,	(6.623) (1.468)
Estimate by RMP France Unfunded 289005 23.309 23.300 23.300 20.0	(1.4) (1.4)	(1.1) (1.1)	(1.5) (1.2) (1.5)	(1.2) (1.5) (1.5) (1.5) (1.5) (1.5) (1.6)	(1.2) (1 (1.5) (1 (1.	(1.2) (1.2) (1.5)	(1.2) (1.5) (12.5) (0.0) (0.0) (0.0) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(1.2) (1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(1.2) 10 (1.5) (1.4.4) 0.0 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1) (0.1)	Other Labor Other Labor Other Other Other Other Other Other Other Other	sn (1.158)		. ,	(1.468)
Court Right-of-Way Chigation (10th) Tanzemenicin Estimate by RMP Prance Urlanded 28995 23.39 28078 & 550 (1.1) (1.1) (1.1) Court Right-of-Way Chigation (10th) Court R	(1.4a) (1.4)	(1.4) (1.4) (1.4) (1.5) (1.6)	(4) (1.5) (1	(1.5) (142) (1 0.0 0.0 0.0 0.0 0.0 (0.4) (0.1) (0.0) (0.1) (0.2) (0.1) (0.2) (0.1) (0.2) (0.8) (0.8) (0.8) (0.8) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3)	(1.5) (1 13.2) (12 0.0 0 0.0 0 (0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.3) (0 (0.5) (0 (0.9) (0 ((1.5) (1.5) (2.5) (2.3) (2.5) (2.0)	(1.6) (12.5) 0.0 0.0 0.0 (6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(1.5) (14.4) 0.0 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1)	Other Labor Other Labor Other Other Other Other Other	in (1.158)		. ,	0.000
Transfer Right - Many Coligation (Other) Estimate by RMP Finance Linkunded 289955 23.109 240.092 th 240.092	(1.4a) (1.4)	(1.4) (1.4) (1.4) (1.5) (1.6)	(4) (1.5) (1	(1.5) (142) (1 0.0 0.0 0.0 0.0 0.0 (0.4) (0.1) (0.0) (0.1) (0.2) (0.1) (0.2) (0.1) (0.2) (0.8) (0.8) (0.8) (0.8) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3)	(1.5) (1 13.2) (12 0.0 0 0.0 0 (0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.3) (0 (0.5) (0 (0.9) (0 ((1.5) (1.5) (2.5) (2.3) (2.5) (2.0)	(1.6) (12.5) 0.0 0.0 0.0 (6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(1.6) (12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(1.5) (14.4) 0.0 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1)	Other Labor Other Labor Other Other Other Other Other	in (1.156)		. ,	0.000
Teach Name Staff Primare Estimate by Rapif (Labor) Estimates by Lagif (Labor) Estimates by Lagif (Labor) Unknowed 280011 228.21 545000 605 (15.8) (15.7) (15.8)	(15.5) (1	(64) (63) (63) (63) (63) (63) (63) (63) (63	(1.0) (16.3) (10	(14.2) (1.2)	13.2) (12 0.0 0 0.0 0 0.0 0 (9.0) (9 (0.1) (0 (0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (0.4) (0	12.3) (12.5) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	(12.5) 0.0 0.0 0.0 (6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(14.4) 0.0 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1)	Labor Other Labor Other Other Other Other			. ,	0.000
	(15.5) (1	(64) (63) (63) (63) (63) (63) (63) (63) (63	(1.0) (16.3) (10	(14.2) (1.2)	13.2) (12 0.0 0 0.0 0 0.0 0 (9.0) (9 (0.1) (0 (0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (0.4) (0	12.3) (12.5) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	(12.5) 0.0 0.0 0.0 (6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(12.0) 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(14.4) 0.0 0.0 0.0 (8.3) (0.3) (0.2) (0.2) (0.1)	Labor Other Labor Other Other Other Other			. ,	0.000
June 16 Dumage Reserve Risk (Promer) Estimates by Eagle (*Deber") Unfunded 1892 28221 545000 425 0.0 0	00 00 00 00 00 00 00 00 00 00 00 00 00	00 00 00 00 00 00 00 00 00 00 00 00 00	101 0.0 0.0 102 0.0 103 0.0 104 0.0 105 0.0 105 0.0 106 0.0 107 0.0 108 0.0 109 0.0 10	(9.4) (0.1) (0.0) (0.1) (0.2) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.1 (0.8) (0.9) (0.1) (0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	0.0 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(8.3) (0.2) (0.2) (0.2) (0.2) (0.1)	Other Labor Other Other Other Other			. ,	
prijenses & Damages Reserve Risk ("Other") Estimates by Legist (Labor") Unknoded John Anderd	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 00 00 00 00 00 00 00 00 00 00 00 00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	(9.4) (0.1) (0.0) (0.1) (0.2) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	(6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	0.0 0.0 0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(8.3) (0.3) (0.2) (0.2) (0.1) (0.1)	Labor Other Other Other Other			0.000	
juins & Dumage Reserve Risk (Insurance Recovery-Tubor) Estimates by Loging (*Labor*) Unknobed 119925 228.25 545000 428.55 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 00 00 00 00 00 00 00 00 00 00 00 00	100 0.0 1.1) (82) 1.1) (82) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1) 1.1) (8.1)	(9.4) (0.1) (0.0) (0.1) (0.2) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3) (0.6)	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	(6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	0.0 0.0 (6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(8.3) (0.3) (0.2) (0.2) (0.1) (0.1)	Labor Other Other Other Other			0.000	
justes & Dumages Reserve Pick (Prounder) Centre Structure by Long (Poter") Unknown of Processing Contracting Contr	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 00 00 00 00 00 00 00 00 00 00 00 00	100 0.0 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.10 (9.0) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2) 1.11 (9.2)	(9.4) (0.1) (0.0) (0.1) (0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	0.0 (9.0) (9 (0.1) (0.1) (0.1) (0.2) (0.0) (0.3) (0.5) (0.5) (0.9)	0.0 0.0 (9.4) (7.6) (0.8) (0.9) (0.1) (0.8) (0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(6.6) (0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(6.4) (0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(8.3) (0.3) (0.2) (0.2) (0.1) (0.1)	Other Other Other Other Other			0.000	
Value of the ART (ANS) Calculated and Knorm Items Unknoted 18150 144 507720 604 (0.0)		(00) (0.1) (1.1) (0.1) ((0.1) (0.0) (0.1) (0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.8) (0.9) (0.1) (0.8) (0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.9) (0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(0.8) (0.7) (0.1) (0.1) (1.0) (0.3)	(0.3) (0.2) (0.2) (0.1) (0.1)	Other Other Other				0.000
Treatment for the AFF (DAR) Calculated and Known Items Undended 18150 184 1850770 180 484 18150 18		(00) (0.1) (1.1) (0.1) ((0.1) (0.0) (0.1) (0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.1) (0 (0.1) (0 (0.1) (0 (0.2) (0 (0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.8) (0.9) (0.1) (0.8) (0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(0.7) (0.1) (0.1) (1.0) (0.3)	(0.3) (0.2) (0.2) (0.1) (0.1)	Other Other				(8.316)
owision for Defe ARF (John Libe) Acrowal based on 10% of Firms & Sa Underdetile pile contract review = 0. Underdet Unde		(00) (00) (00) (00) (00) (00) (00) (00)	(0.0) (0.0)	(0.0) (0.1) (0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.1) (0 (0.1) (0 (0.2) (0 (0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.1) (0.8) (0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.7) (0.1) (0.1) (0.0) (0.3) (0.4)	(0.7) (0.1) (0.1) (1.0) (0.3)	(0.2) (0.2) (0.1) (0.1)	Other Other				(0.297)
as dacht Renews - Pas Contracts Uncollectible pilo contact revenue - c. Unknown Unknow	0.4 0.4	(0.2) (0.1) (0.1) (0.2)	1.1) (0.1) (0.1) (0.2) (0.2) (0.3) (0.2) (0.0) (0.0) (1.0) ((0.1) (0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.1) (0 (0.2) (0 (0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.1) (0.1) (0.1) (0.1) (0.0) (0.0) (0.0) (0.3) (0.3) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.1) (0.1) (0.0) (0.3) (0.4)	(0.1) (0.1) (1.0) (0.3)	(0.2) (0.1) (0.1)	Other				(0.212)
Formation for Doubled Dethers - Other Unknowled 181975 144 507775 904 0.0 0		(0.1) (0.1) (0.1) (0.2)	(1.1) (0.2)	(0.2) (0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.2) (0 (0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.1) (0.1) (0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.1) (0.0) (0.3) (0.4)	(0.1) (1.0) (0.3)	(0.1)					(0.212)
sale debt Reserve - Transmission Known Unknown Unknown 118175 144 500775 094 (0.0)	(0.0)	(00) (00) (00) (00) (00) (00) (00) (00)	(0.0) (0.0) (0.0) (0.3) (0.3) (0.3) (0.3) (0.3) (0.5)	(0.0) (0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.0) (0 (0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.0) (0.0) (0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.0) (0.3) (0.4)	(1.0) (0.3)	(0.1)					
Transmission from the Technology (Control) - August 1920 173 20119 44.0.1 (0.2) (0.3) (0.4		(0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.4)	(0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.3) (0.5) (0.9) (1.9)	(0.3) (0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.3) (0 (0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.3) (0.3) (0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.3)	(0.3)		Other				(0.133)
ovision for Unknobed Persona RAPP Calculated and Knoom Items Unknobed 1980 173 20119 44.01 (0.4) (0.4) (0.5) (0		(03) (03) (03) (03) (03) (03) (03) (03)	1.4) (0.5) 1.8) (1.1) 1.0) (0.9) 1.9) (0.9) 1.0) (5.9) 1.3) (0.3) 1.0 0.0 1.3) (0.2) 1.0 0.0 1.3) (0.2) 1.0 0.0 1.1 (1.1) 1.1 (1.3) 1.1 (1.3)	(0.6) (1.0) (0.8) (0.9) (6.3) (0.3)	(0.5) (0 (1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.4) (0.4) (0.3) (0.3) (0.9) (0.8)	(0.4)			Other				(0.105)
wentryy Rearne - Power Supply Known - Calcidated Linknedd Linkn	(0.5) (0.5) (0.5) (0.6)	(0.3) (0.3) (0.3) (1.5)	(1.1) (1.1) (1.2)	(1.0) (0.8) (0.9) (6.3) (0.3)	(1.0) (0 (0.9) (0 (0.9) (0 (6.4) (5	(0.3) (0.3) (0.9) (0.8)		(0.4)		Other				(0.281)
enterly Resears - RIMP (TAD) Cale by RMP Finance Underded 100902 154.90 15		(15) (15) (15) (15) (15) (15) (15) (15)	.0) (0.9) .0) (0.9) .0) (0.9) .0) (5.9) .0 0.0 .0	(0.8) (0.9) (6.3) (0.3)	(0.9) (0 (0.9) (0 (6.4) (5	(0.9) (0.8)	(0.3)		(0.4)	Other				(0.413)
Cabic pir Pirance Cabic pir Pirance Unincided 14001 107 55900 571 779.2 (0.8)	CBB	(00) (03) (03) (04) (05) (05) (05) (05) (05) (05) (05) (05	1.9) (0.9) 1.0) (5.9) 1.3) (0.3) 1.0 0.0 1.3) (0.2) 1.0 0.0 1.0 0.0 1.0 0.0 1.0 (1.0) 1.1 (1.3) 1.1 (1.3)	(0.9) (6.3) (0.3) 0.0	(0.9) (0 (6.4) (5			(0.5)	(0.6)	Other				(0.628)
Calculated Unknown (1400) 107 55400 557/408 (15.6) (8.8) (5.6) (8.8) (5.6) (8.8) (7.6) (14.6)	CSB	(53) (53) (53) (53) (53) (53) (53) (53)	(5.9) (3.3) (0.3) (0.0) (0.0) (0.1	(6.3) (0.3) 0.0	(6.4) (5		(1.0)	(0.9)	(0.9)	Other				(0.911)
\text{Will Returned Listabusines Lass} \times \text{Calc by RMP Finance} \text{Unfinished Listabusines} \times \text{Calc by RMP Finance} \text{Unfinished Listabusines} \text{Unfinished Listabusines} \text{Listabusines}	00 00 00 00 00 00 00 00 00 00 00 00 00	(0.4) (0.4)	1.3) (0.3) 1.0 0.0 1.3) (0.2) 1.0 0.0 1.0 0.0 1.0 (4.3) 1.0 0.0 1.0 (1.0) 1.4) (16.2) 1.4) (1.3) 1.1) (1.3)	(0.3)		(U.9) (U.9)	(0.8)	(0.6)	(0.8)	Other				(0.849)
Cale by PP Prance Unknowed 14807 107 185881 1823 0.0 0.0 0.0 10.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0	00 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0		(5.3) (5.3)	(5.7)	(7.4)	(6.0)	Other				(5.952)
## Provision for Unbilled Severance Tax Cap (Chevron Mining Cs.) ## Estimate by Mening ## Unknobed ## 12010 ##		(0.3) (0.3)	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0	(0.3) (1	(1.0) (1.0)	(1.0)	(0.8)	(0.5)	Other				(0.453)
Number N		(0.3) (0.3)	0.2) (0.2) 0.0 (0.3) 0.0 (4.3) 0.0 (0.0) 0.0 (1.0) 0.44) (16.2) 0.9) (1.1) 1.1) (1.3) 0.1)		0.0	0.0 0.0	0.0	(1.8)	(0.1)	Other				(0.142)
Fuel Management Unfunded 210075 232 515100 501.1 0.0 0.0 0.1	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 (1.1) (1.0) (8.0) (10.7) (8.0) (10.7) (9.5) (9.5) (0.7) (9.9) (0.1) (0.1) (11.0) 0.0 0.0 0.0 0.0 0.0 0.0 (4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (6.0) (6.0) (6.1) (6.1) (6.1) (6.1) (1.1) (1.1) (1.1) (1.1) (1.1) (1.1) (1.1) (1.1) (1.8) (1.8)	0.0 (4.3) 0.0 0.0 1.0) (1.0) 1.4) (16.2) 1.9) (1.1) 1.1) (1.3)			(0.2) (0.2)	(0.2)	(0.2)	(0.2)	Other				(0.245)
read Liquiand Diamages (Current) - Cholos	00 00 00 00 00 00 00 00 00 00 00 00 00	0.0 0.0 0.0 (1.1) (1.0)	0.0 0.0 1.0) (1.0) 1.4) (16.2) 1.9) (1.1) 1.1) (1.3) 1.1) (0.1)	0.0	0.0	0.0 0.0	0.0	0.0	0.0	Other				0.000
counted Liquidant Diamages (Cument) - Chooks Fuel Management Unfunded 205116 222 501700 600 (1.3) (1.2) (1.7) (1.2) (1.7) (1.2) (1.7) (1.2) (1.7) (1.2) (1.7) (1.2) (1.7) (1.2) (1.7	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 (1.1) (1.0)	0.0 0.0 1.0) (1.0) 1.4) (16.2) 1.9) (1.1) 1.1) (1.3) 1.1) (0.1)	(4.3)	(4.3) (4	(4.3) (4.3)	(4.3)	(9.9)	(2.8)	Other				(2.761)
Name	(13) (12) (13) (14) (16) (19) (19) (19) (19) (19) (19) (19) (19	(1.1) (1.0) (8.0) (1.0) (8.0) (1.0)	.0) (1.0) 1.4) (16.2) 1.9) (1.1) .1) (1.3) 1.1) (0.1)			0.0 0.0	0.0	(19.6)	(1.5)	Other				(1.508)
Calculated plant CO Decretion Unknowled 205010 222 505410 Follows Labor 10 0 0 0 0 0 0 0 0	C27	(80) (10.7) (80.8) (80.	1.4) (16.2) 1.9) (1.1) 1.1) (1.3) 1.1) (0.1)			(1.0) (0.9)	(0.9)	(0.6)	(1.0)	Labor				(1.506)
Olifo Discretionary Yis Company Match Calcidated plac CEO Discretion Unfunded 215079 222 205020 Follows Labor (1.9) (1.9) (1.0)	(19) (19) (25) (10, 10) (10, 1	(0.6) (0.8) (0.7) (0.9) (0.7) (0.9) (0.1) (0.1) (0.1) (11.0) (11.0) (11.0) (0.	1.9) (1.1) 1.1) (1.3) 1.1) (0.1)					(0.6)					(0.990)	
All Confidence	(14) (23) (23) (23) (26) (26) (27) (27) (27) (17) (17) (17) (17) (123) (23) (24) (242) (25	(07) (0.9) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (11.0) (11.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (15.8) (15.8)	(1.1) (1.3) (1.1) (0.1)			24.5) (27.2)	(27.3)		(13.5)	Labor			(13.542)	
20 20 20 20 20 20 20 20	(23) (23) (23) (24) (25) (25) (25) (25) (25) (25) (25) (25	(0.1) (0.1) (1.10) (11.0) (11.0) (11.0) (11.0) (11.0) (1.0)	1.1) (0.1)			(1.6) (1.7)	(1.9)	(1.9)	(1.3)	Labor			(1.331)	
Exempt E	00 00 00 01 111 00 00 00 00 00 00 00 00 00 00 00 00 00 00 00 00 00 127) 029 (14) (20) (20) (20) (10) (10) (10) (10) (10) (10) (10) (1	(11.0) (11.0) 0.0 0.0 0.0 0.0 0.0 0.0 (4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (10.1)				(1.0) (1.1)	(1.2)	(1.2)	(1.0)	Labor			(1.003)	
Continued Cont	00	0.0 0.0 0.0 0.0 0.0 0.0 (4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (5.8) (15.8) (15.8)	.0) (11.0)			(0.9)	(0.8)	(0.7)	(0.4)	Labor			(0.374)	
### Default Substitute - Cerebala More (J.C.) Estimate by Environmental Enging Back Disclaners 288601 23.39 140709 102 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 (4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)		(6.7)	(6.7) (6	(6.7) (6.7)	(6.7)	(6.7)	(6.5)	Other				(6.457)
Verometrial Liabilities - Centralia Mine (P-Corp) Estimate by Environmental Errory Back to Castomers 288002 25.3.59 140700 102 0.0 0	(2.7) (2.2) (3.6) (4.1) (1.9) (2.0) (2.7) (2.2) (2.2) (2.2) (2.2) (2.2) (2.2) (2.2) (2.2) (2.2) (2.2) (2.3)	(4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other				0.000
Unlimited Color Gare Gare Color Gare Gare Gare Color Gare Gare Gare Color Gare Gare Gare Color Gare Gare Gare Color Gare Gare Gare Color Gare Gare Color Gare Gare Gare Gare Gare Color Gare Gare Gare Gare Color Gare Gare Gare Gare Color Gare Gare Gare Gare Gare Gare Gare Gar	(2.7) (3.2) (3.6) (4) (1) (1) (1) (2.0) (2.0) (2.1) (2.0) (2.1) (2.0) (2.1) (2	(4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	Other				0.000
Back to Customers Acessual Markey (-Opt) Estimates by Environmental English Back to Customers Acessual Markey (-Opt) 102 U U U U U U U U U	(2.7) (3.2) (3.6) (4) (1) (1) (1) (2.0) (2.0) (2.1) (2.0) (2.1) (2.0) (2.1) (2	(4.0) (4.2) (2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)												
Leadon Account BIENY 125 Calculated by Payrol Undrinded 2481812 242 500517 Follows Labor (1.9) (1.9) (2.1) (2.2) ((19) (19) (20) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	(2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	0.0	0.0	0.0	0.0 0.0	0.0	0.0	0.0	Other				0.000
Author Account MENY 125 Calculated by Payrol Unfunded 248182 242 500017 Follows Labor (1,19) (1,19) (2,1) (2	(19) (19) (20) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	(2.1) (2.1) (2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	(4.3)	(3.8)	(3.6) (3	(3.5) (3.3)	(3.4)	(2.5)	(3.6)	Labor			(3.569)	
cation Account BEW 567 Calculated by Payrol Unfunded 248183 242 500000 Follows Labor (2.1) (2.1) (2.2) (2.5)	(2.1) (2.1) (2.2) (2.2) (2.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.2) (6.2) (6.2) (6.2) (1.7)	(2.3) (2.4) (0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	1.1) (2.1)		(2.0) (1	(1.9) (2.0)	(2.0)	(1.9)	(2.0)	Labor			(2.001)	
International Memory Calculated by Payrol Unfunded 248186 242 500016 Follows Labor (0.0) (0.0) (0.0) (0.1) (0.1) (0.0) ((0.0) (0.0)	(0.0) (0.0) (4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	(2.3)			(2.3) (2.3)	(2.3)	(2.2)	(2.3)	Labor			(2.268)	
resord Time Account JAVIA 127 Calculated by Payrel Unfunded 241819 242 500518 Follows Labor (3.1) (3.8) (3.1	(3.7) (3.8) (3.9) (4.0) (0.1) (0.1) (0.1) (0.1) (1.5.0) (15.3) (15.4) (15.7) (15.6) (6.1) (6.3) (6.2) (6.1) (6.3) (6.2) (6.1) (0.6) (1.7) (1.7) (1.7) (1.7) (1.6) (1.7) (1.9) (0.6) (0.0)	(4.0) (4.1) (0.1) (0.1) (15.8) (16.0)	1.0) (0.0)			(0.0) (0.0)	(0.0)	(0.0)	(0.0)	Labor			(0.039)	
Second Irms Account JAVIA 197 Calculated by Payrel Undurined 241188 342 505516 Follows Labor (0.5) (0.	(0.1) (0.1) (0.1) (0.1) (0.1) (1.1)	(0.1) (0.1) (15.8) (16.0)	(0.0)			(3.7) (3.6)	(3.7)	(3.5)	(3.8)	Labor			(3.833)	
Section Calculated by Payrol Unfunded 248199 242 500016 Follows Labor (15.3) (15.4) (15.2) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.4) (15.3) (15.3) (15.4) (15.3)	(15.3) (15.4) (15.7) (15.6) (6.1) (6.3) (6.2) (6.1) (6.3) (6.2) (6.1) (1.7) (1.7) (1.7) (1.2) (0.6) (0.1) (52.8) (0.5) (52.4) (52.8)	(15.8) (16.0)	1.1) (0.2)			(0.1) (0.1)	(0.1)	(0.1)	(0.1)	Labor			(0.138)	
ck Leave Accrual IEEW 57 Calculated by Payrol Unfunded 244195 242 500515 Follows Labor (6.1) (8.3) (6.1) oppomental Remon Benefits (Retirement Allowances) Person - Scous by RPR-Pyroll Unfunded 280349 228.3 501105 425.5 (17) (17) (1.2) (1.4) microl - Local S7 Person - Calculated - Actuary Unfunded 280349 228.35 501105 Follows Labor (0.6) (1.2) (0.6) (1.	(6.1) (6.3) (6.2) (6.1 (1.7) (1.7) (1.7) (1.7) (1.0.6) (0.0) (52.8) (0.5) (52.4) (52.2)		i.1) (0.2) i.0) (16.0)			(0.1) (0.1) 15.5) (15.5)	(15.8)	(15.8)	(0.1)	Labor			(0.138)	
pplemental Pinnion Benefits (Retrement Allowances) Pension - Concern by HRP-byroid Unfunded 280349 228.3 501105 428.5 (1.7) (1	(1.7) (1.7) (1.7) (1. (0.6) (1.2) (0.6) (0. (52.8) (0.5) (52.4) (52.4)	(6.3) (6.3)												
resion - Local 57 Pennsion - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.1 S 156 SERP Liability SERP - Calculated - Actuary Unfunded 280465 228.35 501115 920 (456.5 (52.8) (0.5) (62.	(0.6) (1.2) (0.6) (0.6) (52.8) (0.5) (52.4) (52.		(6.3)	(5.6)	(5.6) (5	(5.6) (5.5)	(5.5)	(6.1)	(6.0)	Labor			(5.976)	
resion - Local 57 Pennsion - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.1 S 156 SERP Liability SERP - Calculated - Actuary Unfunded 280465 228.35 501115 920 (456.5 (52.8) (0.5) (62.	(0.6) (1.2) (0.6) (0.6) (52.8) (0.5) (52.4) (52.	(1.7) (1.7)	.7) (1.7)	(1.6)	(1.6) (1	(1.6) (1.6)	(1.6)	(1.6)	(1.7)	Other				(1.653)
		(0.6) (0.6)	1.6) (0.6)			(0.6)	(0.6)	(0.6)	(0.6)	Labor			(0.612)	
		(52.2) (52.0)			51.2) (51	51.1) (50.9)	(50.7)	(55.6)	(48.0)	Labor			(48.012)	
ACCHIM CC/[partially of the Comprehensive Income SERP - Calculated - Actuary of setting unfunded 299107 219 0 0 16.8 16.7 16.6		16.6 16.5		(51.4) (5		16.2) (16.1)		(21.1)	6.1	Labor			6.080	
Is to beserve accumulated unser comprehensive accome Server - Caccinated - Accusated - Accusated obsetting unflanded 249 U U 16.8 16.7 16.8 SERVE Hoalth)	10.0 10.7 10.0 10.7	13.0 10.5	.8) (51.6)		2 (10	10.1)	(10.1)	(21.1)	0.1	Labor			0.000	
NS 112 Book Reserve Post-Employ - Calculated - Actuary Unfunded 280330 228.3 501160 920 (26.0) (25.7) (25.1	(26.0) (25.7) (25.8) (25.	(25.9) (27.6)			28.1) (28			(28.3)	(27.3)	Labor			(27.305)	
		(2.7) (2.7)	i.8) (51.6) i.4 16.4	16.3 1		(2.6) (2.5) 45.6) (235.8)	(2.5)	(2.5)	(2.6)	Labor	(1.158)	0.000	(2.607)	(61.800)

Allocators 100.000% 23.446% 8.415% 0.000%

Total (\$ millions) (1.158) 0.000 (11.582) 0.000 (12.740

Appendix A Input [12.739,767]

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78

Attachment 5 input: Total PBOP

assumptions.

1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2019 as compared to 2018 is primarily due to changes in actuarial

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

						Percent
			Energy Gateway Segment		Estimated In-	Complete on May
Item	BU	Name/Description of CAPEX Project/Item	or Other Transmission	Investment Reason Description	service Date	15, 2020
	PP	Block 216 Tower Service Request	Other Transmission	New Connects	4/30/20	0%
2	PP	Boise White Paper LLC Load Addition - T	Other Transmission	New Connects	12/31/20	95%
3	PP	Purchase 115-69 kV Wye-Delta 100 MVA 3 Phase XFMR Dedicated for Columbia	Other Transmission	Upgrade / Reliability	12/31/20	0%
	PP	Purchase 230-69kV 150 MVA 3 Phase Wye-Delta XFMR	Other Transmission	Upgrade / Reliability	12/31/20	0%
	PP	California Fire Mitigation CA-T Sub	Other Transmission	Wildfire	12/31/20	81%
	PP	CA Wildfire Mitigation Transmission Relays Phase 2	Other Transmission	Wildfire	12/31/20	2%
	PP	California Fire Mitigation OR-T Sub	Other Transmission	Wildfire	10/31/20	29%
	PP	Vitesse - Facebook 60 MW Load Addition	Other Transmission	New Connects	12/31/19	83%
	PP	Vitesse - Facebook 220 MW Load Addition	Other Transmission	New Connects	5/31/20	100%
10		Grid Resiliency Phase 1 - 230/69kV Xfmr Purchase	Other Transmission	Upgrade / Reliability	5/15/20	10%
11		Malin - Replace 230kV CB 1L1 - BPA	Other Transmission	Asset Replacement	12/31/20	30%
12		Outlook Sub: Replace DmgTransformer 321065 (T2134)	Other Transmission	Storm and Casualty	6/30/20	100%
13		Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
14		PP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
15		PP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
16		PP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
17		PP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
	RMP	Jordanelle - Midway Construct 138 kV Line - Trans	Other Transmission	System Reinforcements	12/31/20	24%
	RMP RMP	BIA - Fort Hall Grace - Goshen Idaho Power - Borah - Midpoint #1 replace wood w/ steel	Other Transmission	Customer / Public Request Customer / Public Request	4/30/20 Various	2% 44%
	RMP		Other Transmission Other Transmission	New Connects	5/15/20	62%
	RMP	State Prison at Salt Lake City - 8 MW Load BIA Camp Williams 4 Corners: BIA ROW Renewal - Ute Mtn Tribal		Customer / Public Request	12/31/20	14%
	RMP	Pavant - Improve Transformer Protection	Other Transmission Other Transmission	Upgrade / Reliability	12/31/20	4%
	RMP	Camp Williams Sub: Replace CB326 SAP# 324011	Other Transmission	Asset Replacement	12/31/20	1%
	RMP	SF6 - Replace Antelope CB 201 - shared IPC	Other Transmission	Asset Replacement	12/31/19	100%
	RMP	SF6 - Replace Naughton CB 235	Other Transmission	Asset Replacement	5/31/20	15%
	RMP	Terminal Sub: Replace CB328	Other Transmission	Asset Replacement	12/31/20	1%
	RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
	RMP	Utah Transmission Easements CY2020	Other Transmission	Regulatory and Mandated	Various	N/A
30	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
33	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
34	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
35	TMP	90th South Bus Tie Breaker Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	2/3/20	100%
36	TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Transmission Expansion Plan	12/31/20	78%
37	TMP	Blacks Fork Circuit Switcher Replacement	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/20	90%
38	TMP	Bull Rvr Saratoga Rebld for Network Cust	Other Transmission	Transmission Customer Reinforcement	4/15/20	25%
	TMP	Corvallis 115kV Loop - Reconductor 1 mile Fry - Circle Blvd	Other Transmission	System Reinforcements	10/15/20	11%
	TMP	Dry Gulch Substation - Replace 115/69kV Transformer	Other Transmission	System Reinforcements	7/15/20	54%
	TMP	Goshen #3 35/161 kV 400 MVA Transformer Install TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	68%
	TMP	Goshen-Sugarmill-Rigby 161kV Trans Line- T	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	72%
	TMP	Lone Pine Circuit Breaker Replacement	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/20	4%
	TMP	Malin 230 kV Breaker Addition	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/31/20	3%
	TMP	Malin Physical Security Enhance BPA-NERC	Other Transmission	New Revenue/System Reinforcement - Main Grid	2/15/20	100%
	TMP	Naples 138-12.5 kV New Substation TPL - T	Other Transmission	New Revenue/System Reinforcement - Main Grid	7/15/20	74%
	TMP	Populus-Terminal 345kv line - Staker (GW)	Segment B	Transmission Expansion Plan	1/5/20	100%
	TMP	Q0542 Pryor Mountain	Other Transmission	Transmission Customer Reinforcement	9/30/20	10%
	TMP	Q0707 TB Flats I (GW)	Segment D	Transmission Customer Reinforcement	10/15/20	81%
	TMP	Q0712 Cedar Springs (GW)	Segment D	Transmission Customer Reinforcement	10/15/20	69%
	TMP	Q1799 Ledges POD Upgrades Q2469 PAC ESM Milford Solar TSR	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	6/30/20	92% 10%
	TMP	Q589 Sigurd Solar, LLC	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	11/15/20 6/30/20	10%
	TMP	Q621 Prineville Solar Energy, LLC	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	8/1/20	46%
	TMP	Q631 Milford Solar 1	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	7/24/20	26%
	TMP	Q641 Cove Mountain Solar	Other Transmission	Transmission Customer Reinforcement	5/15/20	79%
	TMP	Q737 Cove Mountain Solar 2, LLC	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	8/15/20	66%
	TMP	Q766 Hunter Solar, LLC	Other Transmission	Transmission Customer Reinforcement	11/15/20	10%
	TMP	Q850 Invenergy - Millican Solar	Other Transmission	Transmission Customer Reinforcement	12/23/20	10%
	TMP	Sams Valley 500-230kV New Substation TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	33%
	TMP	Siphon Tap - Pingree Junction 138 kV Reconductor	Other Transmission	New Revenue/System Reinforcement - Main Grid	3/15/20	100%
	TMP	Spanish Fork 345-138 Transformer Upgrade TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	7/15/20	52%
	TMP	Vantage - Pomona Heights - TPL002	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/15/20	85%
	TMP	Yreka Sub 115-69 kV Tx addition - Install	Other Transmission	System Reinforcements	10/15/20	44%

						Plant Pl	ace In-Service						
ercent		Actual PPIS					1	Forecas	ted PPIS		ı		1
mplete													
n May													
, 2020	Jan/2020	Feb/2020	Mar/2020	Apr/2020	May/2020	Jun/2020	Jul/2020	Aug/2020	Sep/2020	Oct/2020	Nov/2020	Dec/2020	Total PPIS 2020
0%	-	-	-		-	-	-	-	=	684,320	53,824	30,757	768,901
95%	-	-	-	-	-	10,509,921	-	-	-		-	-	10,509,921
0%	-	-	-	-	-	-	-	-	-	-	-	-	-
81%	-	-	-	-	-	1,665,688	-	-		-	-	-	1,665,688
2%			-	-		1,003,088	_	-	-		-	1,527,221	1,527,221
29%	-	150,583	15,380	-	-	_	401,201	6,468	-	-	-	1,327,221	573,632
83%	(67,108)	79,471	11,781	-	_	_	46,248,091	-	-	-	-	-	46,272,234
.00%	(1,342,082)	3,191	31,820	(35,012)	-	-	-	-	-	-	-	-	(1,342,082
10%		-	-	-		1	-	-	-		-	1,945,355	1,945,355
30%	-	-	-	=	-	-	-	-	-	(19,288)	=	-	(19,288
00%	-	2,305,623	14,025	=	-	-	-	=	-		=	-	2,319,648
N/A	-	-	-	588,086	756,419	554,096	755,340	597,798	434,321	317,243	265,988	155,924	4,425,214
N/A	276,823	56,660	7,780	71,765	92,307	67,617	92,176	72,950	53,001	38,714	32,459	19,028	881,281
N/A	59,697	10,918	2,494	98,573	126,788	139,702	126,608	183,154	116,885	53,175	77,088	200,702	1,195,783
N/A	119,011	1,523	5,284	327,216	420,877	308,303	420,277	332,619	241,659	176,516	147,997	86,757	2,588,040
N/A	880	(33)	23,461	=	-	-	-	-	-	-	-	10 207 272	24,307
24%	-	-	6,279	-	-	4,113,000	-	-	-	-	-	18,287,278	18,287,278 4,119,279
2% 44%	-	1,068,516		-	-	4,113,000	-			-	1,371,000	-	2,439,516
52%	-	1,000,510	-	-	3,296,116	-	-	-		-	1,371,000	-	3,296,116
14%	-	-	-	-	3,230,110	-	-		-		-	1,433,974	1,433,974
4%	-	-	-	=	-	-	-	-	-	-	-	1,319,906	1,319,906
1%	-	-	-	-		-	-	-	-		-	568,528	568,528
.00%	54	-	-	-	-		-	-	-		-	-	54
15%	-	=	-	=	-	1	-	-	535,157	-	-	-	535,157
1%	-	-	-	-	-	-	-	-	-	-	-	568,528	568,528
N/A	13,717	(34,170)	38,537	15,000	15,000	1,781,816	2,763,634	2,631,817	2,409,090	1,409,090	1,168,181	1,927,272	14,138,984
N/A	(2,202)	-	-	42,855	2,345,477	90,707	42,855	42,855	43,371	1,960,568	42,855	43,371	4,652,713
N/A	-	6,177	9,765	40,442	10,111	60,664	75,829	60,664	50,553	80,885	40,442	1,096,999	1,532,530
N/A	819,883	1,269,209	314,843	3,031,474	2,960,110	3,608,256	3,591,014	3,603,874	2,935,805	2,746,997	2,387,247	2,595,370	29,864,082
N/A N/A	25,186 43,881	691,353 29,906	339,215	160,563 324,594	169,805 324,594	181,106 328,505	197,722	510,591 328,404	168,964	228,759 328,404	162,694 324,594	176,836 328,505	3,012,796 3,260,208
N/A	(1,716)	284,378	11,560	324,394	324,394	328,303	574,124	320,404	324,695	328,404	324,394	328,303	294,222
.00%	(1,710)	1,648,773	928	-			_	_	<u> </u>		-		1,649,701
78%	12,664,677	106,967	234,749	683,979	677,416	1,353,850	686,993	491,908	1,595,410	643,923,754	998,135	3,566,417	666,984,255
90%	-	-		,	,	485,437	,	,	_,,,,,,,	0.0,020,.0.		0,000,121	485,437
25%	-	2,108,691	17,903	787,165	23,650								2,937,409
11%	-	-	-		-					875,823			875,823
54%	-	-	-				3,722,685						3,722,685
68%	-	-	-						20,000,000				20,000,000
72%	=	-	-							27,000,000		1,888,938	28,888,938
4%	-	-	÷								853,813		853,813
3%	-	-	-							705,314			705,314
00%	- 2 272	512,072	70.000				1 277 001						512,072
74% 00%	3,372	46,056 44,877	70,809	338,121			1,277,901						1,398,137
10%	5,968,180	44,877	(82,366)	558,121				-	13,432,008	88,442	44,849		6,268,812 13,565,299
31%	-	-	-	_		33,443,995	908,250	954,316	548,565	277,058	982,722	3,638	37,118,543
59%	99,306	14,994	176,082	83,908	55,066	153,127	2,811,016	28,917,818	1,517,495	16,570,777	1,216,886	81,779	51,698,254
92%	-		-	-	-	1,847,396	10,750	_5,51,,010	1,51,,155	10,5,0,,,,,	1,210,000	02,773	1,858,146
10%	-	-	-			. ,	.,				5,599,562	329,446	5,929,008
14%	-	-	-			1,198,025	(24,960)	(46,460)	(26,755)	1,613	490,000		1,591,463
16%	-	-	-					1,017,825					1,017,825
26%	-	-			-		-	890,492	35,078	15,885			941,455
79%	-	9			5,516,876								5,516,876
66%	-	-	-					7,513,356	475,063	607	855,608		8,844,634
10%	-	-	-								8,503,309	110,049	8,613,358
10%	-		-									7,732,373	7,732,373
33%	(2,034)	1,774	-								1,358,657		1,358,397
00%	-	-	2,281,225	134,211	93,091	44,411	7 000 0	60.6:-	4.0				2,552,938
52%	4 225 70-	-	-		EC 301 30-	4.200.01	7,990,006	63,617	1,343				8,054,966
35%	1,335,790	-	-		56,304,207	1,296,947	568,480	5,148	5,148	5,148	5,148	5,148	59,531,164
	1		-							3,545,750			3,545,750
14%			l	ı									

1		
	Estimated CIAC	
	Amount	One-line diagrams identified
		for projects over \$5 million
	(see note 1)	
	(235,240)	
	(89,000)	
	(22,328,437)	
	(3,608,978)	
	(572,682)	
	, , ,	
		n/a - project is made up of many small jobs.
		in/a project is made up or many small jobs.
	(2.142.544)	
	(3,142,541)	
	<u> </u>	
	(13,112,106)	
	(33,727)	
		n/a - project is made up of many small jobs.
		in a project to many among and
		n/a - project is made up of many small jobs.
		11/a - project is made up of many small jobs.
	-	
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	-	Reflects only transmission scope of project
	-	
	-	
	-	
	-	Reflects only transmission scope of project
	_	and the state of t
	(764,769)	
	(848,003)	
	(1,339,863)	
	(507.004)	
	(507,931)	
	(287,990)	
	(433,696)	
	(994,990)	
	(766,590)	
	(798,594)	
	(5,356,667)	
	(327,464)	
	-	
	-	
	-	
	-	
	-	II

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.

ummary	by	Segme	n

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 Hemignway	Segment H *
Other Transmission Plant (non-Energy Gateway)	Other Transmission
Total	

Jan/2020	Feb/2020	Mar/2020	Apr/2020	May/2020	Jun/2020	Jul/2020	Aug/2020	Sep/2020	Oct/2020	Nov/2020	Dec/2020	Total PPIS 2020
5,968,180	44,877	(82,366)	338,121	0	0	0	0	0	0	0	0	6,268,812
0	0	0	0	0	0	0	0	0	0	0	0	0
12,763,983	121,962	410,832	767,887	732,482	34,950,972	4,406,260	30,364,043	3,661,469	660,771,588	3,197,742	3,651,834	755,801,052
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	-
0	0	0	0	0	0	0	0	0	0	0	0	0
1,283,152	10,240,673	3,203,087	5,586,933	72,455,430	28,281,597	68,833,732	17,815,172	41,235,387	40,243,965	23,785,316	42,378,265	355,342,709
20,015,315	10,407,512	3,531,552	6,692,941	73,187,912	63,232,568	73,239,992	48,179,214	44,896,856	701,015,553	26,983,058	46,030,099	1,117,412,572

CIAC Amount	
(see note 1)	
-	
0	
(2,187,866)	
0	
0	
-	
0	
(53,361,401)	

 $^{^{\}rm 1}$ Estimated Contributions In Aid Of Construction ("CIAC") listed is for total project.

^{*} 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 2020 Annual Update Material Changes Summary

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

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

For the 2020 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.

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.

PacifiCorp is submitting a single-issue filing concurrent with the company's 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. The compliance filing will provide details

- of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented.
- (ii) A review of the PacifiCorp's records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

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Enclosure 8

2020 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2019

Introduction

This report documents the results of the December 31, 2019 actuarial valuation of the PacifiCorp Retirement Plan for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension cost for the 2019 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.

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

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

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

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

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

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

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

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

The undersigned are familiar with the near-term and long-term aspects of pension 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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February 4, 2020



ASC 715 Disclosure

		Postretirement Welfare Plan		ASC 715
(1)		Change in Accumulated Postretirement Benefit Obligation		
	(a)	Projected Benefit Obligation, Beginning of Year	\$	298,516,236
	(b)	Service Cost		1,436,155
	(c)	Interest Cost		12,188,368
	(d)			0
	(e)	Actuarial (Gain)/Loss		11,055,022
	(f)	Plan Participant Contributions		5,111,243
	(g)	Benefit Paid from Plan Assets		(24,476,422)
	(h)	Net Benefits Paid from the Company		(719,196)
	(i)	Administrative Expenses		0
	(j)	Medicare Part D Subsidy		0
		Prescription Drug Rebates		512,386
	(1)	Liability (Gain)/Loss due to Curtailment\Settlement		0
	٠,	Special Termination Benefits		0
	(n)	Accumulated Postretirement Benefit Obligation, End of Year	\$	303,623,792
(2)		Change in Plan Assets		
	(a)	Fair Value of Plan Assets, Beginning of Year	\$	297,247,451
	(b)	Actual Return on Plan Assets		55,896,288
	(c)			0
	(d)			5,111,243
		Actual Benefits Paid	-	(24,476,422)
	(f)	Fair Value of Plan Assets, End of Year	\$	333,778,560
(3)		Funded Status of the Plan	\$	30,154,768
(4)		Statement of Financial Position		
	(a)	Noncurrent Assets	\$	30,154,768
		Current Liabilities		0
	(c)			0
	(d)	Net Asset/(Liability) at End of Year	\$	30,154,768
(5)		Accumulated Other Comprehensive Income (AOCI)		
	(a)	Net Prior Service Cost/(Credit)		0
	(b)	Net Actuarial (Gain)/Loss	\$	(26,021,789)
	(c)	UMWA Transfer		6,123,556
	(d)	Measurement Date Change		0
	(e)	Total	\$	(19,898,233)