

March 30, 2022

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

RE: *PacifiCorp*
Docket No. ER22-____

Dear Secretary Bose:

Section 205 of the Federal Power Act, 16 U.S.C. § 824d, and Part 35 of the regulations of the Federal Energy Regulatory Commission (“FERC” or “Commission”), 18 C.F.R. Part 35 and Order Nos. 618¹ and 714,² PacifiCorp hereby submits limited revisions to its transmission formula depreciation rates reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp’s Open Access Transmission Tariff (“OATT”). In particular, PacifiCorp submits: (1) revisions to the depreciation rates in Attachment 8 of the Formula for Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2020, and (2) revisions to Line 11 of Attachment 8 of the Formula to add a depreciation rate of 1.82% for Oregon Land Rights (account 389.2). PacifiCorp requests that these depreciation rates become effective June 1, 2022, to coincide with the effective date of the Rate Year, reflecting an updated Annual Transmission Revenue Requirement (“ATRR”) for charges for transmission service under PacifiCorp’s OATT.

I. Background and Reason for Filing

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

PacifiCorp included in the Docket No. ER11-3643 rate case filing the following additions to its OATT: (1) Attachment H-1, which is the Formula; and (2) Attachment H-2, which are the Protocols. A settlement was reached in Docket No. ER11-3643 (the “Settlement Agreement”), which was accepted by the Commission in a May 23, 2013 letter order.³ PacifiCorp committed, as a condition of the Settlement Agreement and in the Protocols, to make a single issue filing pursuant to Section 205 of the FPA to update depreciation rates if and when: (1) one or more of

¹ *Depreciation Accounting*, Order No. 618, FERC Stats. & Regs. ¶ 31,104 (2000) (“Order No. 618”).

² *Electronic Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008).

³ *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013).

PacifiCorp’s retail jurisdictions change(s) the corresponding rates; or (2) the rates change as a result of corresponding changes to the 13-month average account balances for composite rates, using the methodology set forth in Attachment 8.

On March 29, 2021, in Docket No. ER21-1547-000, PacifiCorp filed revisions to Attachment 8 to the Formula for the following accounts in lines 23 through 25: (1) Account 302 – Franchises and Consents, (2) Account 303 – Miscellaneous Intangible Plant, and (3) Account 390.1 – Leasehold Improvements – General Plant (collectively, “Intangibles and Leasehold Improvements”), consistent with the terms of the Settlement Agreement. On May 21, 2021, the Commission accepted the revised rates, effective June 1, 2021, via letter order. Today’s filing is of the same nature as the prior filing in Docket No. ER21-1547, except that PacifiCorp is asking to add a 1.82% depreciation rate for the Oregon Land Rights (account 389.2). The 1.82% would be added to the existing Line 11 in the Formula.

II. Summary of Proposed Changes

- a. Revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2020.*

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula (OATT Attachment H-1) for the Intangible and Leasehold Improvements accounts in lines 23 through 25. The rates shown on Attachment 8 for these lines are composite rates based on the 13-month average asset balances divided into the calendar year amortization expense for each account. The revised rates proposed in this filing are the result of calculations using updated data for calendar year 2020. The following table summarizes PacifiCorp’s proposed changes to Attachment 8:

Account	Description	Current rate	Proposed rate
302	Franchises and Consents	5.00%	4.96%
303	Miscellaneous Intangible Plant	4.82%	5.71%
390.1	Leasehold Improvements – Gen. Plant	3.96%	3.55%

Franchises and Consents amortization rate remained relatively flat, while Miscellaneous Intangible Plant amortization rates increased slightly due to accelerating the lives of some major software packages, as well as new additions to plant in service. The Leasehold Improvements amortization rate decreased due to leasehold improvements reaching the end of their amortization periods.

- b. Addition of a 1.82% depreciation rate for Oregon Land Rights (account 389.2) in Line 11 of the Formula.*

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula to add a 1.82% depreciation rate for the Oregon Land Rights (account 389.2). The depreciation rate would

be added to the currently-existing Line 11 in the Formula.⁴ The reason for the change is that prior to April 2021, PacifiCorp had no land rights assets in Oregon. Accordingly, there was no established depreciation rate for Oregon in account 389.2 previously. Land rights assets in Oregon were first capitalized in April 2021 because PacifiCorp acquired land rights assets in Oregon in that month.

In April 2021, PacifiCorp calculated a depreciation rate of 1.82% for Oregon account 389.2. This rate is based on a 55-year average life, which is the same average life used to calculate the depreciation rate for Oregon structures account 390.

III. Rate Impact to Customers and Statements BG/BH

- a. Revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2020.*

PacifiCorp has calculated an estimated revenue impact of the revised depreciation rates for Intangible and Leasehold Improvements and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the change in ATRR due to the proposed depreciation rates. The changed ATRR was then used to estimate the transmission service true-up rate had the proposed depreciation rates been in effect in 2020 instead of the currently effective depreciation rates.

The revenue impact of the proposed revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts is shown in Enclosure 1 to the filing: Statement BG (Revenue data to reflect changed rates) and Statement BH (Revenue data to reflect present rates). The billing determinants for the Statements BG/BH revenue calculation reflect the actual billing units of services provided to wholesale customers in 2020. The estimated impact on revenue for 2020 resulting from the revised depreciation rates for Intangible and Leasehold Improvements is an increase of approximately \$565,280 or approximately 0.13% of total annual revenue for the 12-month period ending December 31, 2020.

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

PacifiCorp calculated an estimated revenue impact for the new Oregon depreciation rate in line 11, account 389.2 of \$14 for 2021 (i.e., for approximately 7.5 months' worth of depreciation).

IV. Enclosures

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

⁴ Line 11 currently lists depreciation rates 2.05% for Utah, 1.87% for Wyoming, 1.70% for Idaho, and 2.50% for Washington. Line 11 currently lists a 0% depreciation rate for California.

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

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

V. Effective Date and Request for Waiver

Pursuant to 18 C.F.R. § 35.3(a)(1), PacifiCorp respectfully requests that the Commission accept the revisions for filing to become effective June 1, 2022, to coincide with the new transmission charges reflected in PacifiCorp’s next annual update of its formula transmission rate, effective June 1, 2022.

As indicated above, the overall impact of proposed depreciation rates represents a minimal increase of 0.13% and is being changed in accordance with provisions of PacifiCorp’s approved formula rate.

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. The Commission has previously granted waiver of the requirement that utilities provide all of the cost of service information required by Section 35.13 in similar cases.⁵ PacifiCorp respectfully requests waiver of any requirements of the Commission’s rules and regulations, as well as any authorizations as may be necessary or required, to permit the revised rates to be accepted by FERC and made effective in the manner proposed herein.

VI. Communications

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

⁵ See, e.g., *Westar Energy, Inc.*, 131 FERC ¶ 61,183 at P 21 (2010).

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VII. Service

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

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

Respectfully submitted,



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Attorney for PacifiCorp

CERTIFICATE OF SERVICE

I hereby certify that I have on this day caused a copy of the foregoing document to be served via e-mail or first-class mail upon each of the parties listed in the service section of this transmittal letter

Dated at Portland, Oregon, this 30th day of March, 2022.

/s/ Christian Marble
Christian Marble Sr.
Communications Rep.
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PACIFICORP

Enclosure 1

Statements BG and BH

PACIFICORP
ANNUAL COMPARISON
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2020

Line	Service/ Customer: Service Agreement ("SA") No.	Present (revenues under current rates)	Changed (revenues under proposed rates)	Absolute difference (changed <i>minus</i> present)	Percent difference
OATT Part II Long-Term Firm Point-to-Point Transmission Service					
1	PacifiCorp: multiple SAs	\$ 80,014,225	\$ 80,120,602	\$ 106,377	0.13%
2	Black Hills: SA 67	1,599,378	1,601,505	2,126	0.13%
3	BPA GS: SA 179	575,776	576,542	765	0.13%
4	BPA - Lost Creek: SA 656	1,791,304	1,793,685	2,381	0.13%
5	City of Roseville SA 881	1,531,238	1,533,274	2,036	0.13%
6	Evergreen Bio SA 874	319,876	320,301	425	0.13%
7	Eugene Water and Electric Board: SA 605	799,689	800,752	1,063	0.13%
8	Idaho Power: SA 212	666,408	667,294	886	0.13%
9	Avangrid Renewables, LLC: S.A. 895	959,627	960,903	1,276	0.13%
10	Thermo No. 1 (Cyrq Energy): SA 568	351,863	352,331	468	0.13%
11	Powerex: SA 169	2,559,005	2,562,407	3,402	0.13%
12	NextEra: SA 733	2,913,534	2,917,407	3,873	0.13%
13	Salt River Project: SA 809	799,689	800,752	1,063	0.13%
14	State of South Dakota: SA 170/779	127,950	128,120	170	0.13%
15	Sacramento MUD: SA 863	607,764	608,572	808	0.13%
16	Clatskanie Peoples Utility District: SA 899/900/901	479,813	480,451	638	0.13%
17	Powerex: SA 700	3,062,476	3,066,548	4,071	0.13%
18	Powerex: SA 701	3,062,476	3,066,548	4,071	0.13%
19	Powerex: SA 702	3,062,476	3,066,548	4,071	0.13%
20	Powerex: SA 748	1,531,238	1,533,274	2,036	0.13%
21	Powerex: SA 749	4,593,714	4,599,821	6,107	0.13%
22	Garrett Solar: SA 966	319,876	320,301	425	0.13%
23	Airport Solar: SA 965	1,599,378	1,601,505	2,126	0.13%
24	Falls Creek: SA 868	133,283	133,460	177	0.13%
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 113,462,056	\$ 113,612,901	\$ 150,845	0.13%

OATT Part III - Network Service

26	PacifiCorp: SA 66	\$	264,668,266	\$	265,020,136	\$	351,869	0.13%
27	BPA Yakama: SA 328		165,672		165,893		220	0.13%
28	BPA Gazely: SA 229		100,495		100,629		134	0.13%
29	BPA Clark: SA 735		690,599		691,517		918	0.13%
30	BPA Benton/Rimrock: SA 539		21,256		21,284		28	0.13%
31	BPA Ore Wind/Echo: SA 538		4,895		4,901		7	0.13%
32	BPA S. Idaho: SA 746		6,692,376		6,701,273		8,897	0.13%
33	BPA Idaho Falls: SA 747		2,906,247		2,910,110		3,864	0.13%
34	Tri State: SA 628		532,238		532,946		708	0.13%
35	Calpine Energy Solutions: SA 299		444,036		444,626		590	0.13%
36	Basin: SA 505		299,947		300,345		399	0.13%
37	Black Hills: SA 347		1,440,053		1,441,967		1,915	0.13%
38	USBR (Burbank): SA 506		8,361		8,372		11	0.13%
39	WAPA: SA 175		40,971		41,025		54	0.13%
40	Exelon Generation: SA 943		33,261		33,305		44	0.13%
41	Avangrid Renewables, LLC: SA 742		1,022,650		1,024,010		1,360	0.13%
42	BPA CEC SA 827		1,421		1,423		2	0.13%
43	3 Phases Renewables Inc. SA 876		7,646		7,656		10	0.13%
44	NTUA SA 894		73,459		73,556		98	0.13%
45	BPA Airport Solar SA 865		1,414		1,416		2	0.13%
46	BPA WEID: SA 975		1,554		1,556		2	0.13%
47	Subtotal (Part III - Network Service)	\$	279,156,816	\$	279,527,947	\$	371,131	0.13%
Legacy Agreements								
48	UAMPS: RS 297	\$	16,508,630	\$	16,530,578	\$	21,948	0.13%
49	UMPA: RS 637		2,488,173		2,491,481		3,308	0.13%
50	DGT: RS 280		4,229,724		4,235,347		5,623	0.13%
51	WAPA OIS: RS 262/RS263		9,345,656		9,358,081		12,425	0.13%
52	Subtotal (Legacy Agreements)	\$	32,572,183	\$	32,615,487	\$	43,304	0.13%
Total		\$	425,191,055	\$	425,756,335	\$	565,280	0.13%

PACIFICORP
STATEMENT BG — REVENUE DATA TO REFLECT CHANGED RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2020

Transmission true-up rate with proposed depreciation rates for
Intangibles and Leasehold Improvements (\$/MW-month) **2,555.46**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacifiCorp: multiple SAs	\$ 6,528,800	\$ 6,528,800	\$ 6,528,800	\$ 6,528,800	\$ 6,528,800	\$ 6,782,372	\$ 6,782,372	\$ 6,782,372	\$ 6,782,372	\$ 6,782,372	\$ 6,782,372	\$ 6,782,372	\$ 80,120,602
2	Black Hills: SA 67	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	1,601,505
3	BPA GS: SA 179	48,045	48,045	48,045	48,045	48,045	48,045	48,045	48,045	48,045	48,045	48,045	48,045	576,542
4	BPA - Lost Creek: SA 656	149,474	149,474	149,474	149,474	149,474	149,474	149,474	149,474	149,474	149,474	149,474	149,474	1,793,685
5	City of Roseville SA 881	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	1,533,274
6	Evergreen Bio SA 874	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	320,301
7	Eugene Water and Electric Board: SA 605	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	800,752
8	Idaho Power: SA 212	-	-	-	-	-	133,459	133,459	133,459	133,459	133,459	-	-	667,294
9	Avangrid Renewables, LLC: S.A. 895	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	80,075	960,903
10	Thermo No. 1 (Cyrq Energy): SA 568	29,361	29,361	29,361	29,361	29,361	29,361	29,361	29,361	29,361	29,361	29,361	29,361	352,331
11	PowereX: SA 169	213,534	213,534	213,534	213,534	213,534	213,534	213,534	213,534	213,534	213,534	213,534	213,534	2,562,407
12	NextEra: SA 733	264,248	264,248	264,248	264,248	264,248	213,534	213,534	213,534	213,534	213,534	264,248	264,248	2,917,407
13	Salt River Project: SA 809	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	66,729	800,752
14	State of South Dakota: SA 170/779	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	128,120
15	Sacramento MUD: SA 863	50,714	50,714	50,714	50,714	50,714	50,714	50,714	50,714	50,714	50,714	50,714	50,714	608,572
16	Clatskanie Peoples Utility District: SA 899/900/901	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038	480,451
17	PowereX: SA 700	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	3,066,548
18	PowereX: SA 701	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	3,066,548
19	PowereX: SA 702	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	255,546	3,066,548
20	PowereX: SA 748	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	127,773	1,533,274
21	PowereX: SA 749	383,318	383,318	383,318	383,318	383,318	383,318	383,318	383,318	383,318	383,318	383,318	383,318	4,599,821
22	Garrett Solar: SA 966	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	26,692	320,301
23	Airport Solar: SA 965	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	133,459	1,601,505
24	Falls Creek: SA 868	13,346	13,346	13,346	13,346	13,346	13,346	2,669	2,669	8,008	13,347	13,346	13,346	133,460
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 9,287,572	\$ 9,287,572	\$ 9,287,572	\$ 9,287,572	\$ 9,287,572	\$ 9,623,888	\$ 9,613,212	\$ 9,613,212	\$ 9,618,550	\$ 9,623,890	\$ 9,541,144	\$ 9,541,144	\$ 113,612,901
OATT Part III - Network Service														
26	PacifiCorp: SA 66	\$ 21,278,174	\$ 21,009,222	\$ 19,570,776	\$ 17,693,093	\$ 22,359,919	\$ 24,152,656	\$ 26,771,309	\$ 26,951,075	\$ 24,579,018	\$ 19,871,564	\$ 19,638,455	\$ 21,144,876	\$ 265,020,136
27	BPA Yakama: SA 328	19,036	18,333	14,870	13,194	11,224	10,631	13,109	14,313	12,688	14,620	12,632	11,244	165,893
28	BPA Gazley: SA 229	8,344	8,788	8,972	7,117	7,659	8,745	9,547	9,115	9,223	7,746	7,654	7,720	100,629
29	BPA Clark: SA 735	74,640	79,728	61,305	58,045	36,413	43,688	46,295	43,716	44,094	67,855	64,022	71,716	691,517
30	BPA Benton/Rimrock: SA 539	3,465	3,225	2,870	2,384	940	866	1,017	940	877	2,348	2,351	-	21,284
31	BPA Ore Wind/Echo: SA 538	-	-	-	133	422	1,020	-	907	-	974	-	1,446	4,901
32	BPA S. Idaho: SA 746	675,811	769,926	639,125	512,780	335,125	411,045	441,414	413,212	351,000	697,072	620,189	834,574	6,701,273
33	BPA Idaho Falls: SA 747	247,514	269,000	268,226	169,360	220,048	215,617	269,639	281,225	255,367	211,773	241,749	260,593	2,910,110
34	Tri State: SA 628	53,836	54,104	50,769	51,572	30,019	40,737	39,727	39,847	34,588	51,308	41,922	44,516	532,946
35	Calpine Energy Solutions: SA 299	35,746	35,339	35,447	34,721	42,592	45,063	42,277	41,736	41,194	30,599	31,657	28,256	444,626
36	Basin: SA 505	27,300	27,400	26,467	23,002	19,179	25,391	24,675	27,492	24,044	24,949	23,589	26,858	300,345
37	Black Hills: SA 347	131,580	121,410	109,399	111,367	92,993	121,946	135,976	156,292	117,525	124,425	102,167	116,887	1,441,967
38	USBR (Burbank): SA 506	15	13	13	634	1,408	1,370	1,745	1,572	1,564	13	13	13	8,372
39	WAPA: SA 175	18	28	13	13	8,328	8,712	8,024	8,034	7,815	13	10	18	41,025
40	Exelon Generation: SA 943	2,962	2,711	2,796	2,681	2,773	3,197	3,079	2,852	3,074	2,366	2,065	2,750	33,305
41	Avangrid Renewables, LLC: SA 742	84,348	83,689	83,157	84,282	83,717	85,235	86,311	85,301	86,773	87,581	87,455	86,162	1,024,010
42	BPA CEC SA 827	427	120	-	-	-	-	-	-	-	-	411	465	1,423
43	3 Phases Renewables Inc. SA 876	629	601	618	480	672	759	882	795	728	524	427	542	7,656
44	NTUA SA 894	6,713	6,529	5,694	4,978	5,448	5,673	6,841	6,874	6,332	5,791	6,000	6,683	73,556
45	BPA Airport Solar SA 865	450	304	-	112	-	-	36	-	-	-	256	258	1,416
46	BPA WEID: SA 975	-	-	-	-	-	-	-	-	-	1,503	26	28	1,556
47	Subtotal (Part III - Network Service)	\$ 22,651,006	\$ 22,490,469	\$ 20,880,517	\$ 18,769,947	\$ 23,258,877	\$ 25,182,385	\$ 27,901,868	\$ 28,085,299	\$ 25,575,904	\$ 21,203,023	\$ 20,883,049	\$ 22,645,603	\$ 279,527,947
Legacy Agreements														
48	UAMPS: RS 297	\$ 968,973	\$ 1,101,478	\$ 903,428	\$ 876,683	\$ 1,722,605	\$ 1,722,342	\$ 2,013,380	\$ 2,186,724	\$ 1,902,011	\$ 932,041	\$ 1,044,305	\$ 1,156,607	\$ 16,530,578
49	UMPA: RS 637	149,484	159,701	126,843	79,020	258,119	283,630	388,470	402,420	296,152	105,801	120,280	121,561	2,491,481
50	DGT: RS 280	229,799	228,013	167,462	299,883	396,019	401,920	381,870	613,800	571,985	322,660	311,183	312,754	4,235,347
51	WAPA OIS: RS 262/RS263	850,967	822,857	784,525	567,311	792,191	797,302	889,299	807,524	764,081	769,192	761,526	751,304	9,358,081
52	Subtotal (Legacy Agreements)	\$ 2,199,223	\$ 2,312,049	\$ 1,982,257	\$ 1,822,896	\$ 3,168,935	\$ 3,205,194	\$ 3,673,019	\$ 4,010,469	\$ 3,534,229	\$ 2,129,694	\$ 2,237,294	\$ 2,340,226	\$ 32,615,487
Change														
53	Updated revenues with proposed loss factor	\$ 34,137,801	\$ 34,090,091	\$ 32,150,346	\$ 29,880,416	\$ 35,715,384	\$ 38,011,467	\$ 41,188,098	\$ 41,708,980	\$ 38,728,684	\$ 32,956,607	\$ 32,661,487	\$ 34,526,973	\$ 425,756,335
54	Revenues with current loss factor (From Statement BH)	34,092,476	34,044,829	32,107,660	29,840,744	35,667,965	37,960,999	41,133,413	41,653,602	38,677,263	32,912,850	32,618,122	34,481,131	425,191,055
55	Absolute Difference <i>proposed</i> minus <i>current</i>	\$ 45,325	\$ 45,262	\$ 42,686	\$ 39,672	\$ 47,420	\$ 50,468	\$ 54,686	\$ 55,377	\$ 51,420	\$ 43,757	\$ 43,365	\$ 45,842	\$ 565,280
56	Percent Difference	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%

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

PACIFICORP
STATEMENT BH — REVENUE DATA TO REFLECT PRESENT RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2020

2020 true-up rate

Transmission true-up rate with currently effective depreciation rates
for Intangibles and Leasehold Improvements (\$/MW-month): **2,552.06**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacifiCorp: multiple SAs	\$ 6,520,132	\$ 6,520,132	\$ 6,520,132	\$ 6,520,132	\$ 6,520,132	\$ 6,773,367	\$ 6,773,367	\$ 6,773,367	\$ 6,773,367	\$ 6,773,367	\$ 6,773,367	\$ 6,773,367	\$ 80,014,225
2	Black Hills: SA 67	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	1,599,378
3	BPA GS: SA 179	47,981	47,981	47,981	47,981	47,981	47,981	47,981	47,981	47,981	47,981	47,981	47,981	575,776
4	BPA - Lost Creek: SA 656	149,275	149,275	149,275	149,275	149,275	149,275	149,275	149,275	149,275	149,275	149,275	149,275	1,791,304
5	City of Roseville SA 881	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	1,531,238
6	Evergreen Bio SA 874	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	319,876
7	Eugene Water and Electric Board: SA 605	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	799,689
8	Idaho Power: SA 212	-	-	-	-	-	133,282	133,282	133,282	133,282	133,282	-	-	666,408
9	Avangrid Renewables, LLC: S.A. 895	79,969	79,969	79,969	79,969	79,969	79,969	79,969	79,969	79,969	79,969	79,969	79,969	959,627
10	Thermo No. 1 (Cyrq Energy): SA 568	29,322	29,322	29,322	29,322	29,322	29,322	29,322	29,322	29,322	29,322	29,322	29,322	351,863
11	Powerex: SA 169	213,250	213,250	213,250	213,250	213,250	213,250	213,250	213,250	213,250	213,250	213,250	213,250	2,559,005
12	NextEra: SA 733	263,897	263,897	263,897	263,897	263,897	213,250	213,250	213,250	213,250	213,250	263,897	263,897	2,913,534
13	Salt River Project: SA 809	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	66,641	799,689
14	State of South Dakota: SA 170/779	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	127,950
15	Sacramento MUD: SA 863	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	50,647	607,764
16	Clatskanie Peoples Utility District: SA 899/900/901	39,984	39,984	39,984	39,984	39,984	39,984	39,984	39,984	39,984	39,984	39,984	39,984	479,813
17	Powerex: SA 700	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	3,062,476
18	Powerex: SA 701	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	3,062,476
19	Powerex: SA 702	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	255,206	3,062,476
20	Powerex: SA 748	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	127,603	1,531,238
21	Powerex: SA 749	382,810	382,810	382,810	382,810	382,810	382,810	382,810	382,810	382,810	382,810	382,810	382,810	4,593,714
22	Garrett Solar: SA 966	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	319,876
23	Airport Solar: SA 965	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	133,282	1,599,378
24	Falls Creek: SA 868	13,328	13,328	13,328	13,328	13,328	13,328	2,666	2,666	7,997	13,329	13,328	13,328	133,283
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 9,275,241	\$ 9,275,241	\$ 9,275,241	\$ 9,275,241	\$ 9,275,241	\$ 9,611,111	\$ 9,600,448	\$ 9,600,448	\$ 9,605,779	\$ 9,611,112	\$ 9,528,476	\$ 9,528,476	\$ 113,462,056
OATT Part III - Network Service														
26	PacifiCorp: SA 66	\$ 21,249,922	\$ 20,981,328	\$ 19,544,792	\$ 17,669,602	\$ 22,330,231	\$ 24,120,588	\$ 26,735,764	\$ 26,915,292	\$ 24,546,385	\$ 19,845,180	\$ 19,612,381	\$ 21,116,820	\$ 264,668,266
27	BPA Yakama: SA 328	19,010	18,309	14,850	13,176	11,209	10,617	13,092	14,294	12,671	14,600	12,615	11,229	165,672
28	BPA Gazely: SA 229	8,332	8,777	9,960	7,107	7,649	8,733	9,535	9,103	9,210	7,735	7,643	7,710	100,495
29	BPA Clark: SA 735	74,541	79,622	61,224	57,968	36,364	43,630	46,233	43,658	44,036	67,765	63,937	71,621	690,599
30	BPA Benton/Rimrock: SA 539	3,461	3,221	2,866	2,381	939	865	1,016	939	875	2,345	2,348	-	21,256
31	BPA Ore Wind/Echo: SA 538	-	-	-	133	421	1,018	-	906	-	972	-	1,444	4,895
32	BPA S. Idaho: SA 746	674,914	768,904	638,276	512,100	334,680	410,499	440,828	412,664	350,534	696,147	619,365	833,466	6,692,376
33	BPA Idaho Falls: SA 747	247,185	268,643	267,870	169,135	219,756	215,330	269,281	280,852	255,028	211,492	241,428	260,247	2,906,247
34	Tri State: SA 628	53,764	54,032	50,702	51,503	29,979	40,682	39,674	39,794	34,542	51,240	41,867	44,457	532,238
35	Calpine Energy Solutions: SA 299	35,698	35,292	35,400	34,675	42,535	45,003	42,221	41,680	41,139	30,558	31,615	28,218	444,036
36	Basin: SA 505	27,264	27,363	26,432	22,971	19,153	25,357	24,643	27,455	24,012	24,916	23,558	26,822	299,947
37	Black Hills: SA 347	131,406	121,249	109,254	111,219	92,870	121,784	135,795	156,084	117,369	124,260	102,031	116,731	1,440,053
38	USBR (Burbank): SA 506	15	13	13	633	1,406	1,368	1,743	1,570	1,562	13	13	13	8,361
39	WAPA: SA 175	18	28	13	13	8,317	8,700	8,013	8,024	7,804	13	10	18	40,971
40	Exelon Generation: SA 943	2,958	2,708	2,792	2,677	2,769	3,193	3,075	2,848	3,070	2,363	2,062	2,746	33,261
41	Avangrid Renewables, LLC: SA 742	84,236	83,578	83,047	84,170	83,606	85,122	86,196	85,188	86,658	87,464	87,339	86,048	1,022,650
42	BPA CEC SA 827	426	120	-	-	-	-	-	-	-	-	411	464	1,421
43	3 Phases Renewables Inc. SA 876	628	600	618	480	671	758	880	794	727	523	426	541	7,646
44	NTUA SA 894	6,704	6,521	5,686	4,971	5,441	5,666	6,832	6,865	6,324	5,783	5,992	6,674	73,459
45	BPA Airport Solar SA 865	449	304	-	112	-	-	36	-	-	-	255	258	1,414
46	BPA WEID: SA 975	-	-	-	-	-	-	-	-	-	1,501	26	28	1,554
47	Subtotal (Part III - Network Service)	\$ 22,620,932	\$ 22,460,609	\$ 20,852,793	\$ 18,745,026	\$ 23,227,996	\$ 25,148,950	\$ 27,864,823	\$ 28,048,010	\$ 25,541,947	\$ 21,174,871	\$ 20,855,322	\$ 22,615,537	\$ 279,156,816
Legacy Agreements														
48	UAMPS: RS 297	\$ 967,686	\$ 1,100,016	\$ 902,228	\$ 875,519	\$ 1,720,318	\$ 1,720,055	\$ 2,010,707	\$ 2,183,821	\$ 1,899,486	\$ 930,804	\$ 1,042,919	\$ 1,155,072	\$ 16,508,630
49	UMPA: RS 637	149,286	159,489	126,674	78,915	257,776	283,254	387,954	401,886	295,759	105,661	120,121	121,399	2,488,173
50	DGT: RS 280	229,494	227,710	167,239	299,485	395,493	401,386	381,363	612,985	571,226	322,231	310,770	310,341	4,229,724
51	WAPA OIS: RS 262/RS263	849,837	821,764	783,483	566,558	791,140	796,244	888,118	806,452	763,067	768,171	760,515	760,307	9,345,656
52	Subtotal (Legacy Agreements)	\$ 2,196,303	\$ 2,308,979	\$ 1,979,625	\$ 1,820,476	\$ 3,164,727	\$ 3,200,938	\$ 3,668,142	\$ 4,005,145	\$ 3,529,537	\$ 2,126,867	\$ 2,234,324	\$ 2,337,118	\$ 32,572,183
Change														
53	Updated revenues with proposed loss factor (From Statement BG)	\$ 34,137,801	\$ 34,090,091	\$ 32,150,346	\$ 29,880,416	\$ 35,715,384	\$ 38,011,467	\$ 41,188,098	\$ 41,708,980	\$ 38,728,684	\$ 32,956,607	\$ 32,661,487	\$ 34,526,973	\$ 425,756,335
54	Revenues with current loss factor	34,092,476	34,044,829	32,107,660	29,840,744	35,667,965	37,960,999	41,133,413	41,653,602	38,677,263	32,912,850	32,618,122	34,481,131	425,191,055
55	Absolute Difference (proposed minus current)	\$ 45,325	\$ 45,262	\$ 42,686	\$ 39,672	\$ 47,420	\$ 50,468	\$ 54,686	\$ 55,377	\$ 51,420	\$ 43,757	\$ 43,365	\$ 45,842	\$ 565,280
56	Percent Difference	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%

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

PACIFICORP

Enclosure 2

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

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

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

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
 <u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Attachment 1a input -->		0

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

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

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

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

Return Calculation			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

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

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
2	January	204.58b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	204.58g			
15	Transmission Plant In Service		(Note M)		0
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
16	January	204.75b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	204.75g			
28	Distribution Plant In Service				0
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
30	December	204.5b			
31	December	204.5g			
19	Intangible Plant In Service		(Note N)		0
Calculation of General Plant In Service					
32	December	Source		Year	Balance
33	December	204.99b			
34	December	204.99g			
18	General Plant In Service		(Note N)		0
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
36	January	204.46b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.46g			
48	Production Plant In Service				0
49	Electric Plant Sold	204.102g			0
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0

Accumulated Depreciation Worksheet

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

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

Appendix A input

Appendix A input

Appendix A input

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input			0		

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
63		Total	(Note C) Appendix A Input	0	
PBOP					
58		Authorized filed PBOP expense	Annual Update Informational Filing	0	
		Actual PBOP expense	Attachment 17 total	0	
		Actual PBOP Expense Adjustment	Appendix A Input	0	Authorized Filled Expense minus Actual Expense
Property Insurance					
70		Property Insurance Account 924	320.185b	0	
	(Note F)	Appendix A Input		0	

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP (Gateway only)	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	InputTotal
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 Transmission Plant Additions and CWP (weighted by months in service)																				

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

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

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

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

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	Formula Line			
Line 4	A	157	Net Plant Carrying Charge without Depreciator	0.0000%
Line 5	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciator	0.0000%
Line 6	C		Line B less Line A	0.0000%
Line 7	FCR if CIAC			
	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	0.0000%

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

Line	Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13 Line 14 plus (line 5 times line 13)/10 13 Month Net Plant or CWIP Balance Actual or estimated depreciation expens	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)	
			CIAC (Yes or No)	No	0	0.0000%	58.00	No	0	0.0000%	58.00					No
15	Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue			
16	W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
17	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
18	W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
19	W Increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
20	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
21	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
22	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
23	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
24	W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
25	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
26	W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
27	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
28	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
29	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
30	W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
32	W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
33	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
34	W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
35	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
36	W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
37	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
38	W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
39	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
40	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
41	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
42	W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
43	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
44	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
45	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
46	W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
47	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
48	W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
49	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
50	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
51	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
52	W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
53	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
54	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
55	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
56	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738.46	1.82%	95,314.42	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	94,778,742.98	2.07%	13,817,416.91	2.06%	4,222,101.20	1.99%	101,612,009.39	2.55%	16,220,165.21	2.28%	331,004.33	1.76%	13,828,483.36	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,197.67	3.64%	1,784,453.29	3.31%	1,432,688.88	5.48%	16,874,057.65	4.97%	11,951,315.14	5.56%	694,623.68	2.77%	2,141,247.10	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		

**PacifiCorp
Attachment 13 - Revenue Credit Detail**

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Att 3 input: Total OS contract revenue credits	0	0.0	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
<hr/> Total short-term firm	0

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
<hr/> Total short-term non-firm	0

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
<hr/> Att. 3 input: Total short term-firm and non-firm revenue	0

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Beg-End-of-Year Average or 13-month Average	Category	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end			100% Transmission	Plant	Labor	Other	
							0.0	0.0							
Totals							0.0	0.0	0.0		0.000	0.000	0.000	0.000	

Allocators	100.000%	0.000%	0.000%	0.000%	
Total (\$ millions)	0.000	0.000	0.000	0.000	0.000

Appendix A input -

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

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

Notes:

PACIFICORP

Enclosure 3

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

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

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

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

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

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
 <u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Attachment 1a input -->		0

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

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

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

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

Return Calculation			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
2	January	204.58b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	204.58g			
15	Transmission Plant In Service		(Note M)		0
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
16	January	204.75b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	204.75g			
28	Distribution Plant In Service				0
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
30	December	204.5b			
31	December	204.5g			
19	Intangible Plant In Service		(Note N)		0
Calculation of General Plant In Service					
32	December	Source		Year	Balance
33	December	204.99b			
34	December	204.99g			
18	General Plant In Service		(Note N)		0
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
36	January	204.46b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.46g			
48	Production Plant In Service				0
49	Electric Plant Sold	204.102g			0
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0

Accumulated Depreciation Worksheet

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

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

Appendix A input

Appendix A input

Appendix A input

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input			0		

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
63		Total	(Note C) Appendix A Input	0	
PBOP					
58		Authorized filed PBOP expense	Annual Update Informational Filing	0	
		Actual PBOP expense	Attachment 17 total	0	
		Actual PBOP Expense Adjustment	Appendix A Input	0	Authorized Filled Expense minus Actual Expense
Property Insurance					
70		Property Insurance Account 924	320.185b	0	
	(Note F)	Appendix A Input		0	

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	InputTotal
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 Transmission Plant Additions and CWP (weighted by months in service)																			

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

Input to Line 15 of Appendix A -
Input to Line 34 of Appendix A -

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

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

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	Formula Line			
Line 4	A	157	Net Plant Carrying Charge without Depreciator	0.0000%
Line 5	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciator	0.0000%
Line 6	C		Line B less Line A	0.0000%
Line 7	FCR if CIAC			
	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	0.0000%

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

Line	Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13 Line 14 plus (line 5 times line 13)/10 13 Month Net Plant or CWIP Balance Actual or estimated depreciation expens	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)			
		Life	CIAC (Yes or No)	Increased ROE (basis points)	0% ROE	FCR for This Project	Investment	Annual Depreciation Expense	13 Month Net Plant or CWIP Balance	Depreciation					Revenue	13 Month Net Plant or CWIP Balance	Depreciation
15		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue			
16	W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
17	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
18	W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
19	W Increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
20	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
21	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
22	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
23	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
24	W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
25	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
26	W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
27	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
28	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
29	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
30	W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
31	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
32	W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
33	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
34	W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
35	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
36	W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
37	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
38	W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
39	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
40	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
41	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
42	W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
43	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
44	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
45	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
46	W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
47	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
48	W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
49	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
50	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
51	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
52	W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
53	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
54	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
55	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$
56	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738.46	1.82%	95,314.42	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	94,778,742.98	2.07%	13,817,416.91	2.06%	4,222,101.20	1.99%	101,612,009.39	2.55%	16,220,165.21	2.28%	331,004.33	1.76%	13,828,483.36	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,197.67	3.64%	1,784,453.29	3.31%	1,432,688.88	5.48%	16,874,057.65	4.97%	11,951,315.14	5.56%	694,623.68	2.77%	2,141,247.10	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020-2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Beg-End-of-Year Average or 13-month Average	Category	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end			100% Transmission	Plant	Labor	Other		
										0.0	0.0	0.0	0.000	0.000	0.000	0.000

Totals

0.0 0.0

0.0

0.000 0.000 0.000 0.000

Allocators	100.000%	0.000%	0.000%	0.000%	
Total (\$ millions)	0.000	0.000	0.000	0.000	0.000

Appendix A input

-

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

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

Notes: