

June 6, 2022

VIA E-TARIFF

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

Re: PacifiCorp, Docket Nos. ER20-1828-___ Compliance Filing Re Order No. 864 Compliance Filing

Dear Secretary Bose:

On March 18, 2022, PacifiCorp filed proposed revisions to its transmission its formula rate ("Formula Rate") in Attachment H-1 of its Open Access Transmission Tariff ("OATT")¹, which was intended to comply with the Commission's order issued on January 20, 2022 in this proceeding. As discussed in PacifiCorp's March 18th Compliance Filing, the Commission's Compliance Order accepted all of PacifiCorp's previously-proposed Formula Rate revisions to comply with Order No. 864, with three exceptions. Subsequent to the March 18th Compliance Filing, FERC Staff contacted PacifiCorp and additional revisions were discussed to assist PacifiCorp in complying with the Compliance Order. Based on the helpful guidance from FERC Staff, PacifiCorp is submitting additional revisions (the "Supplemental Formula Rate Revisions") to its Formula Rate.

I. Background

On May 14, 2020, as amended on December 11, 2020 and October 29, 2021, PacifiCorp submitted proposed revisions to its Formula Rate to comply with the requirements of Order No. 864. In the Compliance Order, the Commission accepted PacifiCorp's proposed OATT revisions, effective January 27, 2020, and directed PacifiCorp to submit a further compliance filing within 60 days of the date of the Compliance Order. In particular, the Commission required additional revisions to PacifiCorp's Formula Rate as follows:

(1) regarding the ADIT Worksheet, PacifiCorp needed to provide further revisions to illustrate how ADIT accounts were re-measured;

¹ PacifiCorp, Transmission OATT and Service Agreements, attach. H-1, (PacifiCorp's Formula Rate) (12.0.0).

² PacifiCorp, 178 ¶ 61,040 (2022) ("Compliance Order"). PacifiCorp's March 18, 2022 compliance filing is referred to herein as the "March 18th Compliance Filing."

³ March 18th Compliance Filing at 2 and 3.

- (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and
- (3) include an unpopulated worksheet in the template to account for future tax changes and a note stating that PacifiCorp will populate a new worksheet in accordance with a future tax rate change.⁴

The proposed revisions discussed in the March 18th Compliance Filing were intended to follow the guidance provided in the Compliance Order. Subsequent to the March 18th Compliance Filing, PacifiCorp and FERC Staff held a conference call during which FERC Staff offered additional revisions that would assist PacifiCorp to meet the requirements of the Compliance Order. PacifiCorp appreciates the outreach from the FERC Staff. The Supplemental Formula Rate Revisions provided in this filing are the product of that discussion.

II. Supplemental Formula Rate Revisions

The Supplemental Formula Rate Revisions are as follows:

- (1) Addition of "(Excess) / Deficient Accumulated" to the title of Tables 1 and 2 in Attachment 1B 2017 Tax Cuts and Jobs Act of 2017.
 - a. Included "(Excess) / Deficient Accumulated" next to "Total" under Table 2.
 - b. Included "Asset/ (Liability)" next to "Subtotal: Accumulated Deferred Income Tax"
- (2) Spelled out ADIT in the title of Table 3 in Attachment 1B.
- (3) Included "(Excess) / Deficient ADIT" in the title of Table 3 in Attachment 1B.
- (4) Revised the explanatory note in Table 4 so that it now reads "Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 and 283."

III. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.⁵

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 Eva Kwitman Transmission Rates and Regulatory Adviser PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232

⁵ To the extent necessary, PacifiCorp respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

⁴ Compliance Order at PP 33, 34, 40, and 66.

(503) 813-5620 Matthew.Loftus@PacifiCorp.com (503) 813-6651 <u>Eva.Kwitman@PacifiCorp.com</u>

IV. Contents of Filing

PacifiCorp hereby submits a filing package that consists of the following materials:

- This Transmittal Letter;
- Attachment A: A redlined-tariff version of the Formula Rate showing the Supplemental Formula Rate Revisions, as well as the pending proposed revisions from the March 18th Compliance Filing, for filing in eLibrary;⁶
- Attachment B: A clean-tariff version of the Formula Rate for filing in eTariff and eLibrary; and
- Attachment C: The ADIT Worksheet in populated form.

V. Effective Date

Consistent with the Compliance Order, PacifiCorp respectfully requests the revisions to PacifiCorp's Formula Rate be made effective on January 27, 2020. To the extent necessary, PacifiCorp requests waiver of any Commission rule that may be necessary to allow for the revisions to become effective January 27, 2020.

VI. Conclusion

PacifiCorp respectfully requests that the Commission accept the proposed Formula Rate revisions effective January 27, 2020.

Respectfully submitted,

Matthew Loftus

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Assistant General Counsel

PacifiCorp

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⁶ The proposed Formula Rate revisions from the March 18th Compliance Filing are in redline. The Supplemental Formula Rate Revisions are in redline and underlined, as well.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon the parties identified on the Commission's official service list for this proceeding.

Dated at Portland, Oregon, this 6th day of June 2022.

/s/ Christian R. Marble Christian Marble Sr. Communications Rep. PacifiCorp 825 NE Multnomah St., Suite 2000 Portland, OR 97232

Shaded ce	olls are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocators				
Wa	iges & Salary Allocation Factor			
	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
	Less A&G Wages Expense		354.27b	ő
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5 W a	iges & Salary Allocator		(Line 1 / Line 4)	0.0000%
Pla	ant 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 Gr	oss Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Ne	t Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Calc	ulations			
Pla	ant In Service			
	Transmission Plant In Service	(Note M)	Attachment 5	0
	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
	Intangible Plant	(Note N)	Attachment 5	0
	Total General and Intangible Plant		(Line 18 + Line 19)	0
	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	0.0000%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
		(
24 To	tal Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010 11)	(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adjus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	Excess or Deficient ADIT Balance		Attachment 1B	0
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	0.0000%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(1401014)	(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	0
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(note o)	(Line 47 * Line 48)	0.070
_,	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

R1 General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 R2 Abandoned Plant Amortization (Note O) 0 R3 Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) 0 Taxes Other Than Income R4 Taxes Other than Income Taxes Attachment 2 0	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allachment S	Operati	ons & Maintenance Expense			
Transmission OAM Aniclary Services Accounts 661.0-5		Transmission OOM			
Less: Cost of Providing Ancillary Services Accounts 851.0-5				Attack we are E	0
Tansmission O&M					
Allocated Administrative & General Expenses					
Total AAG Euse Properly Insurance Account 920 Attachment 5 0.0	00	Tallolliooti oali		(E11100 00 00)	· ·
Less Actual PROP Expense Adjustment Authorment S 0					
1					
Less Regulationy Assert Amortizations Account 930.1					
Less Regulation, Commission Exp Account 928					
Less General Advertising Exp Account 930.1 Mole C					
A			(Note D)		
Administrative & General Expenses (Line 57 - Sum (Lines 58 to 63)) 0 0 0 0 0 0 0 0 0	62	Less General Advertising Exp Account 930.1		320.191b	0
	63	Less Membership Dues	(Note C)	Attachment 5	0
Administrative & General Expenses Allocated to Transmission (Line 64 * Line 65) (Directly Assigned AAG Comment of the	64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
Administrative & General Expenses Allocated to Transmission (Line 64 * Line 65) 0	65	Wage & Salary Allocator		(Line 5)	0.0000%
Regulatory Commission Exp Account 928 and 930.1 - Safety-related Advertising					
Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928 and 930.1 - Safety-related Advertising		Directly Assigned A&G			
Sea General Advertising Exp Account 930.1 - Safety-related Advertising Subtoal - Accounts 923 and 930.1 - Transmission Related			(Note E)	Attachment 5	0
Subtotal - Accounts 928 and 930.1 - Transmission Related			(Note E)		
Property Insurance Accounts 924					
Seneral Advertising Exp Account 930.1 - Education and Outreach Cline 70 + Line 71) O Outre 70 + Line 71 Ou	69	Subtotal - Accounts 926 and 930.1 - Transmission Related		(Line or + Line oo)	U
Total Accounts 924 and 930.1 - General	70	Property Insurance Account 924	(Note F)	Attachment 5	0
Total Accounts 924 and 930.1 - General (Line 70 + Line 71) 0.0000%	71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
A&G Directly Assigned to Transmission O&M (Lines 56 + 66 + 69 + 74) 0 Depreciation & Amortization 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 Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 79 Total Transmission Depreciation Expense Including Amortization (Note H) Attachment 5 0 80 Wage & Salary Allocator (Line 77 + Line 78) 0 81 General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 82 Abandoned Plant Amortization (Note O) 0 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
A&G Directly Assigned to Transmission O&M (Lines 56 + 66 + 69 + 74) 0 Depreciation & Amortization 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 Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 79 Total Transmission Depreciation Expense Including Amortization (Note H) Attachment 5 0 80 Wage & Salary Allocator (Line 77 + Line 78) 0 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 (Note O) 0 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	73	Gross Plant Allocator		(Line 12)	0.0000%
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Depreciation & Amortization Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Total (Line 77 + Line 78) 0 Wage & Salary Allocator (Line 5) 0.0000% Total Depreciation and Intangible Amortization Functionalized to Transmission (Note O) 0 Abandoned Plant Amortization (Note O) 0 Total Transmission Depreciation & Amortization Functionalized to Transmission (Line 79 * Line 80) 0 Taxes Other Than Income Taxes Other Than Income Taxes Amortization Attachment 2 0 Attachment 2 0	75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
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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 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0			(Note H)	Attachment 5	0
	77	Canada Danasiation Evanora Institution Association of Limited Town Blant	(Nista III)	Attachment F	0
Total (Line 77 + Line 78) 0 Wage & Salary Allocator (Line 5) 0.0000% Referral Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 Abandoned Plant Amortization (Note O) 0 Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) 0 Taxes Other Than Income Referral Depreciation & Amortization (Note O) 0 Abandoned Plant Amortization (Lines 76 + 81 + 82) 0 Taxes Other than Income					
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			(Note H)		
General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) Abandoned Plant Amortization (Note O) Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) Taxes Other Than Income Attachment 2 O					
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Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 Other Taxes Other Than Income Taxes	81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	82	Abandoned Plant Amortization	(Note O)		0
Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
84 Taxes Other than Income Taxes Attachment 2 0	Tayor (What Than Income			
85 Total Taxes Other than Income Taxes (Line 84)	84	Taxes Other than Income Taxes		Attachment 2	0
	85	Total Taxes Other than Income Taxes		(Line 84)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 referen		
Return \	Capitalization Calculations				
L	.ong-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		C
89	Account 224 Other Long-term Debt		Attachment 14		C
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		(
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
L	ong 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
F	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
c	Common Stock				
112	Proprietary Capital		Attachment 14		C
113	Less: Total Preferred Stock		(Line 110)		C
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		C
115	Less: Account 219		Attachment 14		0
116	Total Common Stock		Sum Lines 112 through 115		(

Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction	on)
447	Debt percent	Total Long Term Debt	(Notes Q & R)	// in a 00 / // in a 00 + 440 +440\\	0.00%
117 118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 + 110)) (Line 116 / (Lines 90 + 110 + 116))	0.00%
110	Common polocia	Common Clock	(Notes & a ry	(Eine 1107 (Eines 50 × 110 × 110))	0.0076
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120	Debt Cost	Preferred Stock cost =		(Line 1037 Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	osite 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 de		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
	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	rtization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0 0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Summary Cline 52 17	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
157	Revenu	e Requirement		-	
Net Property-Plant & Equipment (Line 35)		_			
Total Adjustment to Trainer Base Base				(Line 22)	0
Total Transmission O.M.					0
Total Transmission Débit Cline 75 Cline 75 Cline 83 Clin					0
Total Transmission Depreciation & Amortization (Line 8)	100	Nate Base		(Ente 32)	· ·
Taxes Cliner than Income (Line 15)	140	Total Transmission O&M		(Line 75)	0
Investment Return (Line 127) (Line 136)	141	Total Transmission Depreciation & Amortization		(Line 83)	0
	142	Taxes Other than Income		(Line 85)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) Attachment 15 Excluded Transmission Facilities (Note J) Attachment 15 (Line 146) Line 147) (Line 146) Line 147) (Line 148) Line 147) (Line 149) Line 147) (Line 149) Line 149) (Line 149) Line 149) (Line 149) Line 149) Revenue Credits Revenue Credits Revenue Credits Revenue Credits Attachment 3 Net Revenue Requirement (Line 150) (L	143	Investment Return		(Line 127)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities (Line 15) (Excluded Transmission Facilities (Line 146 - Line 147) (Line 146 - Line 148) (Line 148) (Line 149 - Line 149) (Line 149 - Line 150) (Line 149 - Line 151) (Line 151 - Line 152) Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 151 - Line 152) Net Plant Carrying Charge (Line 154 - Line 159) (Line 154 - Line 159) (Line 154 - Line 155) (Line 154 - Line 156) (Line 156 - Line 143 - Line 144) Altachment 4 (Line 157 - Line 148 - Line 144) (Line 158 - Line 149 - Line 149 - Line 149) (Line 159 - Line 143 - Line 144) (Line 159 - Line 148 - Line 158) (Line 157 - Line 158) (Line 157 - Line 158) (Line 158 - Line 159) (Line 159 - Line 149 - Line 158) (Line 159 - Line 149 - Line 149 - Line 149) (Line 159 - Line 149 - Line 149 - Line 149) (Line 159 - Line 149 - Line 149 - Line 149) (Line 159 - Line 149 - Line 149 - Line 149) (Line 159 - Line 149 - Lin	144	Income Taxes		(Line 136)	0
Transmission Plant in Service (Line 15)	145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Transmission Plant In Service (Line 15)					
147 Excluded Transmission Facilities		·		(Line 15)	0
Inclusion Facilities			(Note I)	· · · · · · · · · · · · · · · · · · ·	0
Inclusion Ratio			(14010-0)		0
150 Gross Revenue Requirement				,	0.00%
Revenue Credits Revenue Requirement Revenue Credits Revenue Requirement Revenue				· · · · · · · · · · · · · · · · · · ·	0.00%
Revenue Credits Revenue Credits Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge 154 Gross Revenue Requirement (Line 150) (Line 150) (Line 157 - Line 25 + Line 34) (Line 158 - Line 159) (Revenue Requirement (Line 150) (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge Eaclulation per 100 Basis Point increase in ROE Seross Revenue Requirement Less Return and Taxes Attachment 4 (Line 150 - Line 143 - Line 144) (Line 150 - Line 145 - Line 145) (Line 151 - Line 145					0
152 Revenue Requirement		·		(2.110 1.10 2.110 100)	•
Net Plant Carrying Charge Gross Revenue Requirement (Line 150) (Line 17- Line 25 + Line 34) (Line 154 - Line 155) (Line 154 - Line 160) (Line 155 - Line 127 - Line 136) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE Sors Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 160) (Line 150 - Line 150 - Line 145 - Line 160) (Line 150 - Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 150 - Line 160) (Line 151 - Line 76) - Line 160				Attachment 3	0
Net Plant Carrying Charge 154 Gross Revenue Requirement 155 Net Transmission Plant 156 Net Plant Carrying Charge without Depreciation 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 159 Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Revenue Requirement per 100 Basis Point increase in ROE 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE 168 Net Plant Carrying Charge per 100 Basis Point increase in ROE 169 Net Plant Carrying Charge per 100 Basis Point increase in ROE 160 Net Plant Carrying Charge per 100 Basis Point increase in ROE 161 Net Revenue Requirement 162 Net Revenue Requirement 163 Net Revenue Requirement 164 Net Revenue Requirement 165 Net Revenue Requirement 166 Net Revenue Requirement 176 Transmission Incentive Credit 177 Attachment 7 188 Interest on Network Ugrade Facilities 189 Net Zonal Revenue Requirement 190 Network Service Rate 190 Network Service Rate 190 Note I) 190 Attachment 9a/9b				•	
154 Gross Revenue Requirement 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, return, nor Income Taxes 159 Net Plant Carrying Charge vithout Depreciation, return, nor Income Taxes 159 Gross Revenue Requirement Less Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Plant Carrying Charge per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Plant Carrying Charge per 100 Basis Point increase in ROE 153 Increased Return and Taxes 154 Increased Return and Taxes 155 Increased Return and Taxes 156 Increased Return and Taxes 157 Increased Return and Taxes 158 Increased Return and Taxes 159 Increased Return and Taxes 160 Increased Return and Taxes 161 Net Transmission Plant 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement 166 Facility Credits under Section 30.9 of the OATT 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 Net Zonal Revenue Requirement 170 Interest on Network Upgrade Facilities 170 Interest On Network Service Rate	153	Net Revenue Requirement		(Line 151 - Line 152)	0
155 Net Transmission Plant 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Increased Return and Taxes 167 Net Revenue Requirement 168 Net Revenue Requirement 169 Transmission Incentive Credit 160 Requirement 160 Interest on Network Upgrade Facilities 160 Interest on Network Upgrade Facilities 160 Interest on Network Upgrade Facilities 161 Cline 163 + 166 + 167 + 168) 165 Net Zonal Revenue Requirement 166 Interest on Network Upgrade Facilities 167 Net Zonal Revenue Requirement 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 (Note I) 170 Attachment 5 170 Attachment 9/9b					
156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Net Revenue Requirement 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 160 Interest on Network Upgrade Facilities 170 12 CP Monthly Peak (MW) 180 Attachment 9a/9b 180 Attachment 9a/9b					0
Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) Increased Return and Taxes (Line 159 + Line 140) Increased Return and Taxes (Line 159 + Line 140) (Line 157 - Line 25 + Line 34) (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 164) Increased Return and Taxes (Line 165) Increased Return and Taxes (L					0
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 167 + Line 162) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Hatchment 5 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) 160 Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 17 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 165 Net Revenue Requirement (Line 159 - Line 162) 166 Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement (Line 150 - Line 143 - Line 144) Attachment 5 Attachment 5 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 9 Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 165 Net Revenue Requirement 166 Facility Credits under Section 30.9 of the OATT 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 12 CP Monthly Peak (MW) Attachment 9a/9b Attachment 4 (Line 159 + Line 160) (Line 161 / Line 162) (Line 165 / Line 162)				4	_
Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 159 + Line 160) (Line 157 + Line 162) (Line 153) (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Net Transmission Plant (Line 15 - Line 25 + Line 34) (Line 16 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 5 (Line 153) Attachment 7 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Network Market Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) (Line 165) Line 165 Line 153) Attachment 5 Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate					0
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 162 (Line 165) Attachment 5 Attachment 5 (Line 165+166+167+168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 5 (Line 165 + 166 + 167 + 168) Attachment 5 (Line 165 + 166 + 167 + 168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 9a/9b	165	Net Revenue Requirement		(Line 153)	0
167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	168	Interest on Network Upgrade Facilities		Attachment 5	0
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	169			(Line 165 + 166 + 167 + 168)	0
		Network Service Rate			
171 Rate (\$/MW-year) (Line 169 / 170)	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)	172	Network Service Rate (\$/MW-year)		(Line 171)	0

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

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

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
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	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	
•	T. I. T ADIT	0 0 0 0 0 0						
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				F	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

omounic / LDT 100	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0) (0	0	
Subtotal - p234 Less FASB 109 Above if not sepal Less FASB 106 Above if not sepal	rately removed						
Less FASB 106 Above if not separ	rately removed						
Total			0		0	0	

Instructions for Account 190:

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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

Instructions for Account 281:

- Instructions for Account 281:

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

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

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

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

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

PacifiCorp

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

Schedule ADIT-282

00110441071211 202						
A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

- Instructions for Account 282:

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

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

Schedule ADIT-190

Schedule ADIT-190	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Rounding Subtotal - p234			0 (()	0 0	
Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
	eparately removed						
Total			0		O	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						
A	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	C	0	0	0	0	
Less FASB 109 Above if not separately removed						
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed						
Total	C	0	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

- Instructions for Account 282:

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

PacifiCorp

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

Schedule ADIT-283

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

Instructions for Account 283:

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

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax		
	<u></u>	Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955		190,117,96
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)		(195,39
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
Sross-Up				(533,294,193)	(429,272,131)	(104,022,06
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,68

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

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

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

Non-Protected Excess Deferred Excess Edered mortized over a few-gar period.

TABLES Exemple Tracking of Excess) Deficient Accumulated Deferred income Tax FERC Transmission Excess Deferred Income Tax Formula Rate Inputs									TABLE 4: INFORMATION ONLY													
																"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC						
) / Deficient ADIT (RSGI					Non-Protected Remaining (Excess) / Deficient ADIT			Unamortized		Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.						
	Remaining		mission	Remaining		neral	Remaining	Intar	igible	Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / D	eficient ADIT				ecorded in either FE	NC ACCOUNT 150 OF 283.		
	Regulatory	(344,4	74,995)	Regulatory	(5,79		Regulatory	(1,39	5,176)	Regulatory	(57,2		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT	
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability	
. 12/31/2018															D							
12/31/2019															E							
12/31/2020																						
12/31/2021																						
12/31/2019 12/31/2020 12/31/2021 12/31/2022																						
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12/31/2025																						
12/31/2026																					1	
12/31/2027																					1	
. 12/31/2028																					1	
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12/31/2035 1 12/31/2036 1 12/31/2038 1 12/31/2038 1 12/31/2039																						
12/31/2036																					1	
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12/31/2064																						
12/31/2065																						
12/31/2066																						
12/31/2067																						
. 12/31/2068																						

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

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

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

• • •	Accumulate	d Deferred Income Ta	x Asset / (Liability)	(Excess) / Defic	cient Accumulated De	ferred Income Tax
Provided to	FERC Acct.	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Bustones	Non-Protecte
Description		Tax Rate Change	Tax Rate Change	Iotai	Protected	Non-Protecte
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability. Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					
	mulated Deferred Income Tax by Function and Protected/Non-Protected Classif	cation				
Description				Total	Protected	Non-Protecte
FERC Transmission Allocable Excess Deferred Income Tax					A	В
Other						

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

						FFD0 T	TABLE 3: Annual Track Allocable Excess Deferr	ing of (Excess) /	Deficient Accumulated	d Deferred Income Tax					Francis But I				TABLE 4	: INFORMATION ONL'	Y	
						FERC Transmission	Allocable Excess Deterr s) / Deficient ADIT (RSGN	ed Income Tax				Non-Pr	4		Formula Rate Inputs	nortized	"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in eith					
		Remaining		smission	Remaining		s) / Deticient ADIT (RSGN neral			-9.1-	Barra da la ca	Non-Pr (Excess) / De				nortized Deficient ADIT					her FERC Account 190	
		Regulatory		Balance1	Regulatory		Balance)	Remaining Regulatory	Intar	Salancel	Remaining Regulatory	(Excess) / Di	eleneal	Annual Amortization	(Excess) / L				(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
	rear	Life	Allioi t.	Eliu. Balalice	Life	Alliort.	Eliu. Balarice	Life	Alliort.	Eliu. Dalalice	Life	Alliort.	Eliu. Dalalice	ATTIBIADII	Ellu. Dalalice	ATTIBIADII	Tax Rate	Pactor	ADIT	Gross-op	Asset / (Liability)	Asset/ (Liability)
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6. 7.																						
7																						
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48.																						
46. 47. 48. 49. 50.																						

Attachment 2 - Taxes Other Than Income Worksheet

		Page 263,		Allocated
Othe	er Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
			0.00000/	
1	Total Plant Related	0	0.0000%	0
	Labor Delated		Wages & Salary Allocator	
	Labor Related		Allocator	_
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
	Other monaded		7 tilocator	
2	Total Other Included	0	0.0000%	0
3	Total Other Included	0	0.0000 %	U
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	=	0
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
^	Difference (Line C. Line 7)			
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		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	0
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the 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		2	0

Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below Α 0 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 122 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 = 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 (Line 134 * (1 / (1 - Line 131) 135 ITC Adjust. Allocated to Trans. - Grossed Up 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

and brown and	ervice Worksheet	ione				
uadhmeni	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detail/notes
- 1	December	204.58b	- ooutotes	i cai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances Monthly Balances				
	March	Monthly Balances Monthly Balances				
	April					
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
12	November	Monthly Balances				
	December	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	4
15	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
23	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
27	December	204.75g				
28	Distribution Plant In Service				0	1
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December December	204.5b			22/4/100	
	December	204.5g				
19 31	Intangible Plant In Service	9	(Note N)		0	Appendix A inpu
			(-	
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
	December	204.99g				
	General Plant In Service	204.99g	(Note N)		0	Appendix A input
10 54	General Flant III Get vice		(NOIC N)		·	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
25	December	204.46b		1 Gai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
41	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November					
		Monthly Balances 204.46g				
	Production Plant In Service	204.4bg			^	4
48	Production Plant In Service				0	1
						I
40	Florida Plant Cold	201 100			^	1
49	Electric Plant Sold	204.102g			0	
						1
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)			A

Accumulated Depreciation Worksheet

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

6						
	6 January		Monthly Balances			
	7 February		Monthly Balances			
	8 March		Monthly Balances			
	9 April		Monthly Balances			
	0 May		Monthly Balances			
	1 June		Monthly Balances			
	2 July		Monthly Balances			
	3 August		Monthly Balances			
	4 September		Monthly Balances			
	5 October		Monthly Balances			
	6 November		Monthly Balances			
7			219.26c			
7	B Distribution Accumulated De	preciation				0
	Calculation of Intangible Acc	umulated Depreciation	Source		Year	Balance
	9 December		Prior year 200.21c			
	December December		200.21c			
8 8	Accumulated Intangible Dep	reciation		(Note N)		0
	Calculation of General Accur	nulated Depreciation	Source		Year	Balance
	2 December		Prior year 219.28c			
8			219.28c			
26 8	Accumulated General Depre	ciation		(Note N)		0
1						
1	Calculation of Production Ac	cumulated Depreciation	Source		Year	Balance
	5 December	cumulated Depreciation	Prior year 219.20 through 219.24		Year	Balance
8	December 3 January	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances		Year	Balance
8	5 December 6 January 7 February	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March 9 April	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8	5 December 6 January 7 February 8 March 9 April 0 May	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 5 January 7 February 8 March 9 April 0 May	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 5 January 7 February 8 March 9 April 9 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9	5 December 5 January 7 February 8 March 9 April 9 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 6	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balanca
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balanca
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 1 June 2 July 3 August 4 September 5 October 6 November 7 December 1		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 9 June 2 July 3 August 4 September 5 October 6 November 7 December 6 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	Balance
8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0
8 8 8 8 9 9 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation Fotal Electric Plant)	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

Aujustinents to A u C						
Appendix A Line #s, De	escriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Evoluded Member	ership Dues Expense					
Exciduded Wichilds	oranip buda Experiac					
					0	
					0	
		41			0	
63 Total		(Note C)	Appendix A Input		0	
PBOP						
	filed PBOP expense		Annual Update Informa	tional Filing	0	
	OP expense		Attachment 17 total		0	
58 Actual PE	BOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expens€
B						
Property Insuran	nsurance Account 924		320.185b		0	
70 Floperty II			Appendix A Input		0	
1.0		()	Appoilais A iliput		·	

Regulatory Expense Related to Transmission Cost Support

A	A Line Me Description Notes From No. 4 Days Me and last value		Form No. 1	Transmission Related Non		
	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions rectly Assigned A&G		Amount	Appendix A input	Related L	Details
Specific *	Transmission related Regulatory Expense:					
	Federal Energy Regulatory Commission					
67	Total	sum	0	0	0	

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

		Transmission Related									
A	Attack Davidson Note From N. A Davidson described		Appendix A Total Plus adjustments input Details								
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Iotai	Plus au	ijusimenis	input	Details				
53	Transmission O&M	321.112b		0	0		0				
	Advantage Aprillage Control Aprillage Control										
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching	321.84b		0							
	(36 i.) Load Dispatching (56 i.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 Schedulinc	321.87b		0							
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		0							
	(561.5) Reliability, Planning and Standards Developmen	321.89b		0							
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		0	0		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	Appendix A Input
168 Interest on Network Upgrade Facilities	Appendix A Input

Other adjustments to rate base

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

Depreciation Expense

Deprecia	uon Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Ira	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	Appendix A Input
Ge	neral 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	Appendix A Input
Int	ingible 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	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	tion Summ	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	10)					
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in	Year 2 (e.g., 2011)				
3	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula							
4	May	Year 2	Post results of Step 3								
5	June	Year 2	Results of Step 3 go into effe	ect for the Rate Year 1 (e.g., Jur	ne 1, 2011 - May 31, 2012)						
6	April	Year 3	TO considere the formula wi	th Year 2 data from FERC Form	No. 1 for Veer 2 (e.g. 2011)						
7	April	Year 3	Reconciliation - actual data	III TOUR E GOOD HOURT ENO TOUR	140. 1 for 1 car 2 (c.g., 2011)						
	rapin	100.0	reconciliation actual casa								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted b	assed on Months expected to b	e in service in Year 3 (e.g.,	2012)				
Works	heet										
Step	Month	Year	Action								
1	April	Year 2		th Year 1 data from FERC Form	No. 1 data for Vear 1 (e.n. 20	10)					
	7400	10012		Rev Req based on Year 1 data	140. 1 4000 101 1 (4.9., 20		get this number (without	inputs in lines 16 or 34 of A	ppendix A)		
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in	Year 2 (e.g., 2011) in pro	piection and populates for a	ctuals as inputs to Attachme	ent 7 (but not Appendix A)	for true up.
		Plant In Service						, , ., .,			
	[(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly A

	Fidili III Service										CWIF	
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions	
		monuny Additions										
	Other Transmission PIS		Energy Gateway	Transmission CWIP								
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	
CWIP Balance Dec (prior year)										-		_
Jan						-				-		-
Feb										-		-
Mar										-		-
Apr										-		-
May					-	-			-	-		-
Jun					-	-			-	-		-
Jul					-	-			-	-		-
Aug					-	-			-	-		-
Sep	-									-		-
Oct					-	-			-	-		-
Nov					-	-			-	-		-
Dec	-			-			-			-		

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

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

| One | Transmission PIS | Energy Galleway | Other Transmission PIS | Energy Galleway | Other Transmission CMP | Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission

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

Estimated Depreciati	on 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	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					_	attaciiiieiit 7 - 11ai	ISINISSION EIMANC	ement ona	ilge Worksheet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (I	FCR) if not Cor	ntributions in Aid o	of Construction (CIA	C)													
		Formula Line																
3	A B	157		Net Plant Carrying Cha							0.0000%							
5	C.	164		Net Plant Carrying Cha Line B less Line A	arge per 100 B	asis Point in KUE with	iout Depreciation				0.0000%							
,	C			.iiie b less Lilie A							0.000070							
6	FCR if CIAC																	
7	D	158		Net Plant Carrying Cha	arge without D	epreciation, Return, i	nor Income Taxes		0.0000%									
	T 500 W /																	
	The FCR resulting from Therefore actual rever				a for eubearua	nt veare												
	In the True-up, the ac				a ioi subseque	in years												
	Columns and rows ma																	
			((Energy Gateway only)			Gateway Segment B-H)			y Gateway Segment B-H)								
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis poin		0			0			0									
From line 3 above if "No" on line 13 and from						0.00000												
 11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100 	0% ROE FCR for This Project		0.0000%			0.0000% 0.0000%			0.0000%			0.0000% 0.0000%						
13 13 Month Net Plant or CWIP Balance	Investment		0.000076			0.000076			0.000076	-		0.000076						
14 Actual or estimated depreciation expense	Annual Depreciation Exper	ense	-			-			-			-						
																		Transmission Incentive
			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant				i		Credit
		Invest Yr	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation F	Revenue	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
	W 0 % ROE	2010	-	-				-	-	-	-		-	-	s -	L	\$ -	
16 17	W Increased ROE W 0 % ROE	2010 2011	-	-		-	•	-	-	-		-	-		s -	\$ -	s .	\$ -
18	W Increased ROE	2011	-	-		-			-				-		s -	s -	•	s -
19	W 0 % ROE	2012	-	-				-	-						s -	ľ	\$ -	Ť
20	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	L	\$ -	_
22 23	W Increased ROE W 0 % ROE	2013 2014	-			-	•		-	-		-	-		\$ -	\$ -	s -	\$ -
24	W Increased ROE	2014	_	-			-								s -	s -	*	\$ -
25	W 0 % ROE	2015	-	-		-	-	-	-	-	-	-	-	-	s -	ĺ	\$ -	
26	W Increased ROE	2015	-	-				-	-	-	-		-	-	s -	\$ -	_	\$ -
27 28	W 0 % ROE W Increased ROE	2016 2016	-	-	-		-	-	-	-	-		-	-	S -	l.	\$ -	
29	W 0 % ROE	2017	-	-	-				-				-	-	s -		s -	-
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	s -	· ·	\$ -
31	W 0 % ROE	2018	-	-	-	-	•	-	-	-	-	-	-	-	\$ -	i	\$ -	
32	W Increased ROE	2018	-	-		-	-		-	-		-	-		\$ -	\$ -		\$ -
33 34	W 0 % ROE W Increased ROE	2019 2019	-	-		-	-		-			-	-		s -	s	\$ -	s -
35	W 0 % ROE	2020	-			-	-	-	-	-		-	-		\$ -	ľ	\$ -	
36	W Increased ROE	2020	-	-		-	-	-	-	-			-		\$ -	\$ -	ļ	\$ -
37	W 0 % ROE	2021 2021	-	-		-	•	-	-	-	-	-	-	-	\$ -	L	\$ -	
38 39	W Increased ROE W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-		s -	5 -	s -	
40	W Increased ROE	2022	_	-	-	-			-				-	-	s -	s -	•	s -
41	W 0 % ROE	2023	-	-				-	-						S -	ĺ	\$ -	
	W Increased ROE	2023	-	-	-	-		-	-	-	-		-	-	\$ -	\$ -		\$ -
43 44	W 0 % ROE	2024 2024	-	-	-	-	-	-	-	-	-	-	-	-	S -	L	\$ -	
45	W Increased ROE W 0 % ROE	2024	-	-				-	-						s -		s -	•
46	W Increased ROE	2025	-	-		-	-	-	-			-	-		\$ -	\$ -		\$ -
47	W 0 % ROE	2026	-	-				-	-						S -	i	\$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-		\$ -	s -	_	\$ -
49 50	W 0 % ROE W Increased ROE	2027 2027	-	-		-	-	-	-	-		-	-		s -	s	\$ -	¢
51	W 0 % ROE	2027			-		-	-			-		-		\$ -	ľ	s -	*
52	W Increased ROE	2028	-	-		-	-	-	-	-			-		\$ -	\$ -	ļ	\$ -
53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-		\$ -	L	\$ -	
54 55	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	•	-	-	à -		ę	-
55			1				•						•				*	ę .

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

			Oregon		Washingto	n	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9	352 353 354 355 356 357 358 359	Land Rights Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	390 391.2 391.3 391.3 393 394 395 397 397.2	Land Rights Structures and Improvements Office Furniture and Equipment - Furniture Office Furniture and Equipment - Personal Computers Office Furniture and Equipment - Equipment Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment - Mobile Radio Equipment Miscellaneous Equipment Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Pa	rt III - Network	Service) - Aver	age of current	year and prior	two years													Other S
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f	j1	j2	j3
Customer																									
Class																						Total NFO			
RS / SA																									
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	- 1
Feb	-		-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	- 1	- 1
March	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-	-	-	-
Jul	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-	-	- 1	-
Dec	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Total					-	-	-	-				-	-	-	-			-	-	-	-	-	-	-	
Ava 12CP																				-					

											rt II Long-Term	Firm Point-to-	Point Transmiss	sion Service) - I	Projection												
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer																											
Class RS / SA																											Total LTP
Jan			-	•	-	-	-	-	-	•	•	-	-	-	-	•	-	-	-	-	-	-	•	-	-	-	-
Feb March				•	-	-	•	-	•	-	•	•	-	-	•	•	•	-	-	-	-	•	•	•	-	- 1	-
April				- 1	- 1	- 1	1	- 1		- 1	- 1	- 1	- 1	- 1	- 1	- 1		- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	
May					-			-	-					-			-			-	-					-	-
Jun		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul		-	-	-		-	•	-			•	•	-	-	•			-	-	-	-		-	•		-	-
Aug		-	-	-			•				•	•			•	•						•		•		-	-
Sept		-	-	-		- 1											- 1	- 1								- 1	1
Nov				- 1	- 1	- 1	- 1	- 1		- 1	- 1	- 1	- 1	- 1	- 1	- 1		- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	
Dec					-	-			-				-	-		-	-	-	-	-	-						-
Total				-					-						-					-	-						-
Avg 12CP																											

Total		Behind-	Total
Network	1%	the	Network
& OS	growth	Meter	Load
-	-	-	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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_	_	_	-
_	_		
_	_	_	-
-	-	-	-

Divisor
Network + OS + LTP
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-
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PacifiCorp Attachment 9a1 - Load (Current Year)

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

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

PacifiCorp Attachment 9a2 - Load (One Year Prior)

YYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp Attachment 9b - Load Divisor for True up

										OATT (Part	III - Network S	Service)									
Column	6	f1	f2	f3	f4	f5	f6	f7	fB	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer																					
Class																					Total NFO
RS / SA																					
Jan		-	-		-	-	-	-	-	-	-	-	-	-	-		-		-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
April	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	•	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-			-		-	-	-					-			-			-
Sept	-	-	-			-		-	-	-					-			-			-
Oct	-	-	-			-		-	-	-					-			-			-
Nov	_	-	-		-	-	-	-		-	-			-			-	-			-
Dec	-	-	-	-	-	-				-	-	-	-		-	-	-		-	-	-
Total		-	-	-	-		-	-	-		-		-	-	-	-	-	-			-
Avg 12CP					-	-		-	-				-	-							-

j1	j2	j3	j4	j5	
					Total OS
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
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-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-			-
-	-	-			-
-	-		-		-

														TITLI FULL-(U-F)														
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer																												
Class																												Total LTP
RS / SA																												
Jan		-	-	•	-		-	-	-		-		-	-	-	-		-			•	-	-	-	•		-	-
Feb		-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	•	•	-	-	-	-	-	•	-
March	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-		-
May		-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	•	•	-	-	-	-	-	•	-
Jun	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-		-
Aug	•	-	-	•	-	•	-	-	-	•	•		-	-	-	-	-	-	•	•	•	-	-	-	-	•	•	
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Nov	-	-	-	•	-	•	-	-	-	•	•		-	-	-	-	-	-	•	•	•	-	-	-	-	•	•	
Dec		•		•	•	-	•	-	-	-	•	-	•	•	•	•	-	•	-	•	•	•		•		-	-	-
Total	-		-		-		-	-			-		-	-	-						-	-	-					-
Avg 12CP	-		-			-					-		-	-	-	-	-	-	-	-	-		-	-		-	-	-

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

		Diviso
Total Network Load		Network OS + L1
-		
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PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

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

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

Appendix A input: Total Allocated to Transmission \$ -

PacifiCorp Attachment 12 - Plant Held for Future Use

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

n	0
	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Short term firm and non-firm

Third parties

PacifiCorp Commercial and Trading (C&T)

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

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

0

0

PacifiCorp Attachment 14 - Cost of Capital Detail

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

Description		Total	Interest Locks	Other
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
Willia Gelieration i acinties	·
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)

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

Appendix A input

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

FERC Acct	Description	Expense
	Attachment 5 input: Total PBOP	
	Attachment 3 input. Total PBOP	0
Notes:		

Shaded ce	olls are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocators				
Wa	iges & Salary Allocation Factor			
	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
	Less A&G Wages Expense		354.27b	ő
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5 W a	iges & Salary Allocator		(Line 1 / Line 4)	0.0000%
Pla	ant 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 Gr	oss Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Ne	t Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Calc	ulations			
Pla	ant In Service			
	Transmission Plant In Service	(Note M)	Attachment 5	0
	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
	Intangible Plant	(Note N)	Attachment 5	0
	Total General and Intangible Plant		(Line 18 + Line 19)	0
	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	0.0000%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
		(
24 To	tal Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010 11)	(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adjus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	Excess or Deficient ADIT Balance		Attachment 1B	0
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	0.0000%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(1401014)	(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	0
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(note o)	(Line 47 * Line 48)	0.070
_,	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

R1 General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 R2 Abandoned Plant Amortization (Note O) 0 R3 Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) 0 Taxes Other Than Income R4 Taxes Other than Income Taxes Attachment 2 0	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allachment S	Operati	ons & Maintenance Expense			
Transmission OAM Aniclary Services Accounts 661.0-5		Transmission OOM			
Less: Cost of Providing Ancillary Services Accounts 851.0-5				Attack we are E	0
Tansmission O&M					
Allocated Administrative & General Expenses					
Total AAG Euse Properly Insurance Account 920 Attachment 5 0.0	00	Tallolliooti oali		(E11100 00 00)	· ·
Less Actual PROP Expense Adjustment Authorment S 0					
1					
Less Regulationy Assert Amortizations Account 930.1					
Less Regulation, Commission Exp Account 928					
Less General Advertising Exp Account 930.1 Mole C					
A			(Note D)		
Administrative & General Expenses (Line 57 - Sum (Lines 58 to 63)) 0 0 0 0 0 0 0 0 0	62	Less General Advertising Exp Account 930.1		320.191b	0
	63	Less Membership Dues	(Note C)	Attachment 5	0
Administrative & General Expenses Allocated to Transmission (Line 64 * Line 65) (Directly Assigned AAG Comment of the	64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
Administrative & General Expenses Allocated to Transmission (Line 64 * Line 65) 0	65	Wage & Salary Allocator		(Line 5)	0.0000%
Regulatory Commission Exp Account 928 and 930.1 - Safety-related Advertising					
Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928 and 930.1 - Safety-related Advertising		Directly Assigned A&G			
Sea General Advertising Exp Account 930.1 - Safety-related Advertising Subtoal - Accounts 923 and 930.1 - Transmission Related			(Note E)	Attachment 5	0
Subtotal - Accounts 928 and 930.1 - Transmission Related			(Note E)		
Property Insurance Accounts 924					
Seneral Advertising Exp Account 930.1 - Education and Outreach Cline 70 + Line 71) O Outre 70 + Line 71 Ou	69	Subtotal - Accounts 926 and 930.1 - Transmission Related		(Line or + Line oo)	U
Total Accounts 924 and 930.1 - General	70	Property Insurance Account 924	(Note F)	Attachment 5	0
Total Accounts 924 and 930.1 - General (Line 70 + Line 71) 0.0000%	71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
A&G Directly Assigned to Transmission O&M (Lines 56 + 66 + 69 + 74) 0 Depreciation & Amortization 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 Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 79 Total Transmission Depreciation Expense Including Amortization (Note H) Attachment 5 0 80 Wage & Salary Allocator (Line 77 + Line 78) 0 81 General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 82 Abandoned Plant Amortization (Note O) 0 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
A&G Directly Assigned to Transmission O&M (Lines 56 + 66 + 69 + 74) 0 Depreciation & Amortization 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 Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 79 Total Transmission Depreciation Expense Including Amortization (Note H) Attachment 5 0 80 Wage & Salary Allocator (Line 77 + Line 78) 0 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 (Note O) 0 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	73	Gross Plant Allocator		(Line 12)	0.0000%
Depreciation & Amortization Expense Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Roteral Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Roteral Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Roteral Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Roteral Depreciation and Intangible Amortization Functionalized to Transmission (Line 77 + Line 78) (Line 5) 0 Roteral Depreciation and Intangible Amortization Functionalized to Transmission (Note O) Total Transmission Depreciation & Amortization (Note O) Taxes Other Than Income Attachment 2 0 Attachment 2		A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
Depreciation & Amortization Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Total (Line 77 + Line 78) 0 Wage & Salary Allocator (Line 5) 0.0000% Total Depreciation and Intangible Amortization Functionalized to Transmission (Note O) 0 Abandoned Plant Amortization (Note O) 0 Total Transmission Depreciation & Amortization Functionalized to Transmission (Line 79 * Line 80) 0 Taxes Other Than Income Taxes Other Than Income Taxes Amortization Attachment 2 0 Attachment 2 0	75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 0 Intangible Amortization (Note H) Attachment 5 0 Intangible Amortization (Note H) Attachment 5 0 Wage & Salary Allocator (Ine 5) 0.00000% General Depreciation and Intangible Amortization Functionalized to Transmission (Note O) Abandoned Plant Amortization (Note O) Total (Ine 79 * Line 80) 0 Total Transmission Depreciation & Amortization (Note O) Total (Ine 79 * Line 80) 0 Abandoned Plant Amortization (Note O) Total Transmission Depreciation & Amortization (Ine 79 * Line 80) 0 Abandoned Plant Amortization (Note O) Taxes Other Than Income Attachment 2 0	, ,	Total Transmission Cam		(Ellies 60 + 65 + 74)	
Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 Intangible Amortization 79 Total (Note H) Attachment 5 (Note H) Attachment 5 (Note H) Attachment 5 (Note H) Attachment 5 (Line 77 + Line 78) (Line 5) (Line 5) O.0000% 81 General Depreciation and Intangible Amortization Functionalized to Transmission (Note O) 82 Abandoned Plant Amortization (Note O) 83 Total Transmission Depreciation & Amortization (Note O) Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 O Attachment 5 O Attachment 2 O Attachment 2 O Attachment 2	Deprec	ation & Amortization Expense			
Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) Attachment 5 Intangible Amortization (Note H) Attachment 5 (Inter 77 + Line 78) (Inter 79 + Line 80) Abandoned Plant Amortization Functionalized to Transmission (Note O) (Note O) Total Transmission Depreciation & Amortization (Note O) Taxes Other Than Income Attachment 2 Attachment 2 O Attachment 2		Depreciation Expense			
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 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0			(Note H)	Attachment 5	0
	77	Canada Danasiation Evanora Institution Association of Limited Town Blant	(Nista III)	Attachment F	0
Total (Line 77 + Line 78) 0 Wage & Salary Allocator (Line 5) 0.0000% Referral Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) 0 Abandoned Plant Amortization (Note O) 0 Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) 0 Taxes Other Than Income Referral Depreciation & Amortization (Note O) 0 Abandoned Plant Amortization (Lines 76 + 81 + 82) 0 Taxes Other than Income					
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			(Note H)		
General Depreciation and Intangible Amortization Functionalized to Transmission (Line 79 * Line 80) Abandoned Plant Amortization (Note O) Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) Taxes Other Than Income Attachment 2 O					
Abandoned Plant Amortization (Note O) 0 Total Transmission Depreciation & Amortization (Lines 76 + 81 + 82) 0 Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	80				
Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 Other Taxes Other Than Income Taxes	81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	82	Abandoned Plant Amortization	(Note O)		0
Taxes Other Than Income 84 Taxes Other than Income Taxes Attachment 2 0	83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
84 Taxes Other than Income Taxes Attachment 2 0	Tayor (What Than Income			
85 Total Taxes Other than Income Taxes (Line 84)	84	Taxes Other than Income Taxes		Attachment 2	0
	85	Total Taxes Other than Income Taxes		(Line 84)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 referen		
Return \	Capitalization Calculations				
L	.ong-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		C
89	Account 224 Other Long-term Debt		Attachment 14		C
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		(
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
L	ong 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
F	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
c	Common Stock				
112	Proprietary Capital		Attachment 14		C
113	Less: Total Preferred Stock		(Line 110)		C
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		C
115	Less: Account 219		Attachment 14		0
116	Total Common Stock		Sum Lines 112 through 115		(

Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction	on)
447	Debt percent	Total Long Term Debt	(Notes Q & R)	// in a 00 / // in a 00 + 440 +440\\	0.00%
117 118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 + 110)) (Line 116 / (Lines 90 + 110 + 116))	0.00%
110	Common polocia	Common Clock	(Notes & a ry	(Eine 1107 (Eines 50 × 110 × 110))	0.0076
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120	Debt Cost	Preferred Stock cost =		(Line 1037 Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	osite 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 de		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
	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	rtization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0 0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Summary Cline 52 17	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
157	Revenu	e Requirement		-	
Net Property-Plant & Equipment (Line 35)		_			
Total Adjustment to Trainer Base Base				(Line 22)	0
Total Transmission O.M.					0
Total Transmission Débit Cline 75 Cline 75 Cline 83 Clin					0
Total Transmission Depreciation & Amortization (Line 8)	100	Nate Base		(Ente 32)	· ·
Taxes Cliner than Income (Line 15)	140	Total Transmission O&M		(Line 75)	0
Investment Return (Line 127) (Line 136)	141	Total Transmission Depreciation & Amortization		(Line 83)	0
	142	Taxes Other than Income		(Line 85)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) Attachment 15 Excluded Transmission Facilities (Note J) Attachment 15 (Line 146) Line 147) (Line 146) Line 147) (Line 148) Line 147) (Line 149) Line 147) (Line 149) Line 149) (Line 149) Line 149) (Line 149) Line 149) Revenue Credits Revenue Credits Revenue Credits Revenue Credits Attachment 3 Net Revenue Requirement (Line 150) (L	143	Investment Return		(Line 127)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities (Line 15) (Excluded Transmission Facilities (Line 146 - Line 147) (Line 146 - Line 148) (Line 148) (Line 149 - Line 149) (Line 149 - Line 150) (Line 149 - Line 151) (Line 151 - Line 152) Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 151 - Line 152) Net Plant Carrying Charge (Line 154 - Line 159) (Line 154 - Line 159) (Line 154 - Line 155) (Line 154 - Line 156) (Line 156 - Line 143 - Line 144) Altachment 4 (Line 157 - Line 149 - Line 149) (Line 158 - Line 149 - Line 149) (Line 159 - Line 143 - Line 144) (Line 159 - Line 143 - Line 144) (Line 159 - Line 148 - Line 150) (Line 157 - Line 158) (Line 157 - Line 158) (Line 158 - Line 159) (Line 159 - Line 149 - Line 150) (Line 159 - Line 149 - Line 149) (Line 150 - Line 148 - Line 149) (Line 150 - Line	144	Income Taxes		(Line 136)	0
Transmission Plant in Service (Line 15)	145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Transmission Plant In Service (Line 15)					
147 Excluded Transmission Facilities		·		(Line 15)	0
Inclusion Facilities			(Note I)	· · · · · · · · · · · · · · · · · · ·	0
Inclusion Ratio			(14010-0)		0
150 Gross Revenue Requirement				,	0.00%
Revenue Credits Revenue Requirement Revenue Credits Revenue Requirement Revenue				· · · · · · · · · · · · · · · · · · ·	0.00%
Revenue Credits Revenue Credits Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge 154 Gross Revenue Requirement (Line 150) (Line 150) (Line 157 - Line 25 + Line 34) (Line 158 - Line 159) (Revenue Requirement (Line 150) (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge Eaclulation per 100 Basis Point increase in ROE Seross Revenue Requirement Less Return and Taxes Attachment 4 (Line 150 - Line 143 - Line 144) (Line 150 - Line 145 - Line 145) (Line 151 - Line 145					0
152 Revenue Requirement		·		(2.110 1.10 2.110 100)	•
Net Plant Carrying Charge Gross Revenue Requirement (Line 150) (Line 17- Line 25 + Line 34) (Line 154 - Line 155) (Line 154 - Line 160) (Line 155 - Line 127 - Line 136) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE Sors Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 160) (Line 150 - Line 150 - Line 145 - Line 160) (Line 150 - Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 150 - Line 160) (Line 151 - Line 76) - Line 160				Attachment 3	0
Net Plant Carrying Charge 154 Gross Revenue Requirement 155 Net Transmission Plant 156 Net Plant Carrying Charge without Depreciation 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 159 Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Revenue Requirement per 100 Basis Point increase in ROE 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE 168 Net Plant Carrying Charge per 100 Basis Point increase in ROE 169 Net Plant Carrying Charge per 100 Basis Point increase in ROE 160 Net Plant Carrying Charge per 100 Basis Point increase in ROE 161 Net Revenue Requirement 162 Net Revenue Requirement 163 Net Revenue Requirement 164 Net Revenue Requirement 165 Net Revenue Requirement 166 Net Revenue Requirement 176 Transmission Incentive Credit 177 Attachment 7 188 Interest on Network Ugrade Facilities 189 Net Zonal Revenue Requirement 190 Network Service Rate 190 Network Service Rate 190 Noter Note Note Note Note Note Note Note Note				•	
154 Gross Revenue Requirement 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, return, nor Income Taxes 159 Net Plant Carrying Charge vithout Depreciation, return, nor Income Taxes 159 Gross Revenue Requirement Less Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Plant Carrying Charge per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Plant Carrying Charge per 100 Basis Point increase in ROE 153 Increased Return and Taxes 154 Increased Return and Taxes 155 Increased Return and Taxes 156 Increased Return and Taxes 157 Increased Return and Taxes 158 Increased Return and Taxes 159 Increased Return and Taxes 160 Increased Return and Taxes 161 Net Transmission Plant 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement 166 Facility Credits under Section 30.9 of the OATT 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 Net Zonal Revenue Requirement 170 Interest On Network Upgrade Facilities 170 Interest On Network Service Rate	153	Net Revenue Requirement		(Line 151 - Line 152)	0
155 Net Transmission Plant 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Increased Return and Taxes 167 Net Revenue Requirement 168 Net Revenue Requirement 169 Transmission Incentive Credit 160 Requirement 160 Interest on Network Upgrade Facilities 160 Interest on Network Upgrade Facilities 160 Interest on Network Upgrade Facilities 161 Cline 163 + 166 + 167 + 168) 165 Net Zonal Revenue Requirement 166 Interest on Network Upgrade Facilities 167 Net Zonal Revenue Requirement 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 (Note I) 170 Attachment 5 170 Attachment 9/9b					
156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Net Revenue Requirement 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 160 Interest on Network Upgrade Facilities 170 12 CP Monthly Peak (MW) 180 Attachment 9a/9b 180 Attachment 9a/9b					0
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Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) 160 Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 17 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 165 Net Revenue Requirement (Line 159 - Line 162) 166 Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement (Line 150 - Line 143 - Line 144) Attachment 5 Attachment 5 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 9 Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
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Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 159 + Line 160) (Line 157 + Line 162) (Line 153) (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Net Transmission Plant (Line 15 - Line 25 + Line 34) (Line 16 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Network Market Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) (Line 165) Line 165 Line 153) Attachment 5 Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate					0
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 162 (Line 165) Attachment 5 Attachment 5 (Line 165+166+167+168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 5 (Line 165 + 166 + 167 + 168) Attachment 5 (Line 165 + 166 + 167 + 168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 9a/9b	165	Net Revenue Requirement		(Line 153)	0
167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	168	Interest on Network Upgrade Facilities		Attachment 5	0
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	169			(Line 165 + 166 + 167 + 168)	0
		Network Service Rate			
171 Rate (\$/MW-year) (Line 169 / 170)	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)	172	Network Service Rate (\$/MW-year)		(Line 171)	0

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

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

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
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	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	
•	T. I. T ADIT	0 0 0 0 0 0						
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				F	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

omounic / LDT 100	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0) (0	0	
Subtotal - p234 Less FASB 109 Above if not sepal Less FASB 106 Above if not sepal	rately removed						
Less FASB 106 Above if not separ	rately removed						
Total			0		0	0	

Instructions for Account 190:

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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

Instructions for Account 281:

- Instructions for Account 281:

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

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

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

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

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

PacifiCorp

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

Schedule ADIT-282

00110441071211 202						
A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

- Instructions for Account 282:

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

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

Schedule ADIT-190

Schedule ADIT-190	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Rounding Subtotal - p234			0 (()	0 0	
Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
	eparately removed						
Total			0		O	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						
A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	C	0	0	0	0	
Less FASB 109 Above if not separately removed						
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed						
Total	C	0	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

- Instructions for Account 282:

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

PacifiCorp

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

Schedule ADIT-283

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

Instructions for Account 283:

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

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b

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

TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Inco	ne Tax by Account and Protected/Non-Protected Class	fication					
	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Deficie	nt Accumulated Defer	rred Income Tax	
		Pre-	Post-				
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200	82,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)	(200,352,701) (1,825,673,896)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)	(1,825,673,896)
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2.933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up				(533,294,193)	(429.272.131)	(104,022,062)	(533,294,193)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)	(2,169,045,527)
TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Inco	ne Tax by Function and Protected/Non-Protected Class	fication					
Description	•			Total	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) G-A	(351,666,905)	B (57,219,915) B C	(408,886,820)
Other				(1,226,864,514)	(965.021.838)	(261,842,676)	(1,228,884,514)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up				(1,635,751,334)	(1.316.688.743)	(319,062,591)	(1.635.751.334)

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

	TABLE 3 Actual Trackles (Excess Deferred April Accumulated Deferred Income Yes FERC Transmission Allocation Excess Deferred April Accumulated Trackles (Accumulated Deferred Income Yes FORTH Transmission Allocation Excess Deferred April Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred April Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Allocation Excess Deferred Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Accumulated Trackles (Accumulated Deferred Income Yes) FORTH Transmission Excess (Accumulated Trackles (Accumulated Track															TABLE 4: INF	DRMATION ONLY				
-					FERC Transmission	Allocable Excess Defer	red Income Tax							Formula Rate Inputs		*Neither the gross-up on excess or deficient ADIT nor the ADIT on the regulatory asset or liability is included in rate base.					
					Protected EDIT Fxc	ess) / Deficient ADIT (RS	RGM)				Non-Pr	otected		Unam	ortized	**Gross-up and A	DIT are not include	led in rate base. For a	counting numoese	the gross-up is recorde	ad in either EERC
	Remaining	Trans	mission	Remaining		neral	Remaining	Intan	gible	Remaining	Non-Protected EDIT (F	xcess) / Deficient ADIT	Annual	(Excess) / De		_ uluar-up allu A	Account 182 3 or	254, and the ADIT is re	corded in either EEP	C Account 190 or 283	NA III CHINA I LINO
	Regulatory		74.995)	Regulatory		96,735)	Regulatory	Intan (1,395	178)	Regulatory	(57,2		Amortization	(Excess) / Di	Average			(Excess) / Deficient	corded in either FER	Regulatory	ADIT
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	Line	Amort.	Elia. Dalalice	Life	Amort.	End. Dulance	Life	Amort.	Erid. Dalarice	Life	Amort.	End. Dalance	ATT ID - ADIT	Elia. Dalarice	ATT ID - ADIT	Tux reace	ractor	Abii	Отоза-ор	Asset/ (Clubinty)	Asset / (Clubinty)
1. 12/31/2016																					
2. 12/31/2019																					
3. 12/31/2020																					
4. 12/31/2021																					
5. 12/31/2022																					
6. 12/31/2023																					
7. 12/31/2024																					
8. 12/31/2025																					
9. 12/31/2026																					
1. 12/31/2019 2. 12/31/2019 3. 12/31/2020 4. 12/31/2021 5. 12/31/2022 6. 12/31/2023 7. 12/31/2024 8. 12/31/2025 9. 12/31/2026																					
11. 12/31/2028																					
12. 12/31/2029																					
13. 12/31/2030																					
10. 12/31/2027 11. 12/31/2028 12. 12/31/2028 13. 12/31/2038 14. 12/31/2039 15. 12/31/2039 16. 12/31/2039 17. 12/31/2039 18. 12/31/2039 19. 12/31/2039 20. 12/31/2039 21. 12/31/2039 22. 12/31/2039 23. 12/31/2039 24. 12/31/2039 25. 12/31/2039 26. 12/31/2039 27. 12/31/2039 28. 12/31/2039 29. 12/31/2039 20. 12/31/2039 21. 12/31/2039 22. 12/31/2039 23. 12/31/2039 24. 12/31/2039 25. 12/31/2039 26. 12/31/2039 27. 12/31/2039 28. 12/31/2039 29. 12/31/2039 20. 12/31/2039 20. 12/31/2039 21. 12/31/2039 22. 12/31/2039 23. 12/31/2039 24. 12/31/2039 25. 12/31/2039 26. 12/31/2039 27. 12/31/2039 28. 12/31/2039 29. 12/31/2039 20. 12/31/2039 20. 12/31/2039 21. 12/31/2039 22. 12/31/2039 23. 12/31/2039 24. 12/31/2039 25. 12/31/2039 26. 12/31/2039 27. 12/31/2039 28. 12/31/2039 29. 12/31/2039 20. 12/31/2039 20. 12/31/2039 21. 12/31/2039 22. 12/31/2039 23. 12/31/2039 24. 12/31/2039 25. 12/31/2039 26. 12/31/2039 27. 12/31/2039																					
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Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

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

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

· •	Accumulate	d Deferred Income Ta	x Asset / (Liability)	(Excess) / Deficient Accumulated Deferred Income			
		Pre-	Post-				
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
courn. Deferred Income Tax Asset	190						
count. Deferred Income Tax Liability: Accelerated Amortization Property	281						
courn. Deferred Income Tax Liability: Other Property	282						
courn. Deferred Income Tax Liability. Other	283						
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)							
ther Regulatory Assets	182						
ther Regulatory Liabilities	254						
otal (Excess) / Deficient Accumulated Deferred Income Tax							
ross-Up							
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254						
TABLE 2: Summary of (Excess) / Deficient Acc	nulated Deferred Income Tax by Function and Protected/Non-Protected Classifi	cation					
escription				Total	Protected	Non-Protected	
RC Transmission Allocable Excess Deferred Income Tax				/	Α	В	
her							
otal (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up							

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

						74	BLE 3: Annual Trackin	a of (Evenes) or / D	oficiant ADIT Accumu	dated Deferred Income	Tay								TARLE 4	INFORMATION ONL	,	
						FEDO T	Allocable Excess Defe	ig of (Excess) or / D	encient ALAH Accumi	liated Deferred income	1 lax				Formula Rate Inputs		**********		eess or deficient ADIT r			na contrata de la contrata del contrata del contrata de la contrata del la contrata de la contrata del la contrata de la contrata de la contr
						FERC Transmission	Allocable Excess Dete	rred Income Tax						-			**Neither the	gross-up on ex	cess or delicient ADIT r	ior the ADH on the re	igulatory asset or habili	Ay is included in rate
							ess) / Deficient ADIT (R	(SGM)				Non-P	nortized	base, "Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283								
		Remaining	Tran	nsmission	Remaining	Ge	neral	Remaining	Inta	ngible	Remaining	Non-Protected EDIT (Excess) / Deficient ADIT	Annual	(Excess) / E	Deficient ADIT	eit	her FERC Accou	unt 182.3 or 254, and th	e ADIT is recorded in	either FFRC Account 1	190 or 283
		Regulatory	finition	al Balancel	Regulatory	finitial	Balance1	Regulatory	finitial	Balance]	Regulatory	finitial	Balancel	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
#	Tour	Life	Amore	End. Dalance		Amort.	End. Dalance	Line	Amort.	End. Dalance	Lile	Amore	Erro. Dalance	ATT ID - ADTI	End. Dalance	ATT ID - ADIT	Tux Itute	1 0000	AUII	0.033-05	Asset / (Clability)	Asset / (Elability)
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 263,		Allocated
Othe	er Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
			0.00000/	
1	Total Plant Related	0	0.0000%	0
	Labor Delated		Wages & Salary Allocator	
	Labor Related		Allocator	_
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
	Other monaded		7 tilocator	
2	Total Other Included	0	0.0000%	0
3	Total Other Included	0	0.0000 %	U
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	=	0
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
^	Difference (Line C. Line 7)			
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		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	0
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the 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		2	0

Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below Α 0 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 122 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 = 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 (Line 134 * (1 / (1 - Line 131) 135 ITC Adjust. Allocated to Trans. - Grossed Up 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

and brown and	ervice Worksheet	ione				
uadhmeni	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detail/notes
- 1	December	204.58b	- ooutotes	i cai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances Monthly Balances				
	April					
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
12	November	Monthly Balances				
	December	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	4
15	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
23	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
27	December	204.75g				
28	Distribution Plant In Service				0	1
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December December	204.5b			22/4/100	
	December	204.5g				
19 31	Intangible Plant In Service	9	(Note N)		0	Appendix A inpu
			(-	
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
	December	204.99g				
	General Plant In Service	204.99g	(Note N)		0	Appendix A input
10 54	General Flant III Get vice		(NOIC N)		·	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
25	December	204.46b		1 Gai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
41	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November					
		Monthly Balances 204.46g				
	Production Plant In Service	204.4bg			^	4
48	Production Plant In Service				0	1
						I
40	Florida Diseas Cold	201 100			^	1
49	Electric Plant Sold	204.102g			0	
						1
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)			A

Accumulated Depreciation Worksheet

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

6						
	6 January		Monthly Balances			
	7 February		Monthly Balances			
	8 March		Monthly Balances			
	9 April		Monthly Balances			
	0 May		Monthly Balances			
	1 June		Monthly Balances			
	2 July		Monthly Balances			
	3 August		Monthly Balances			
	4 September		Monthly Balances			
	5 October		Monthly Balances			
	6 November		Monthly Balances			
7			219.26c			
7	B Distribution Accumulated De	preciation				0
	Calculation of Intangible Acc	umulated Depreciation	Source		Year	Balance
	9 December		Prior year 200.21c			
	December December		200.21c			
8 8	Accumulated Intangible Dep	reciation		(Note N)		0
	Calculation of General Accur	nulated Depreciation	Source		Year	Balance
	2 December		Prior year 219.28c			
8			219.28c			
26 8	Accumulated General Depre	ciation		(Note N)		0
1						
1	Calculation of Production Ac	cumulated Depreciation	Source		Year	Balance
	5 December	cumulated Depreciation	Prior year 219.20 through 219.24		Year	Balance
8	December 3 January	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances		Year	Balance
8	5 December 6 January 7 February	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March 9 April	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8	5 December 6 January 7 February 8 March 9 April 0 May	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 5 January 7 February 8 March 9 April 0 May	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 6	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balanca
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balanca
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 1 June 2 July 3 August 4 September 6 November 7 December		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 9 June 2 July 3 August 4 September 5 October 6 November 7 December 6 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	Balance
8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0
8 8 8 8 9 9 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation Fotal Electric Plant)	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

Aujustinents to A u C						
Appendix A Line #s, De	escriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Evoluded Member	ership Dues Expense					
Exciduded Wichilds	oranip buda Experiac					
					0	
					0	
		41			0	
63 Total		(Note C)	Appendix A Input		0	
PBOP						
	filed PBOP expense		Annual Update Informa	tional Filing	0	
	OP expense		Attachment 17 total		0	
58 Actual PE	BOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expens€
B						
Property Insuran	nsurance Account 924		320.185b		0	
70 Floperty II			Appendix A Input		0	
1.0		()	Appoilais A iliput		·	

Regulatory Expense Related to Transmission Cost Support

A	A Line Me Description Notes From No. 4 Days Me and last value		Form No. 1	Transmission Related Non		
	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions rectly Assigned A&G		Amount	Appendix A input	Related L	Details
Specific *	Transmission related Regulatory Expense:					
	Federal Energy Regulatory Commission					
67	Total	sum	0	0	0	

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

				Transmission Related				
A	Attack Developer Notes From No. 4 Developeration		Total		ljustments	Appendix A	Details	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Iotai	Plus au	ijusimenis	input	Details	
53	Transmission O&M	321.112b		0	0		0	
	Advantage Aprillage Control Aprillage Control							
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching	321.84b		0				
	(36 i.) Load Dispatching (56 i.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 Schedulinc	321.87b		0				
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		0				
	(561.5) Reliability, Planning and Standards Developmen	321.89b		0				
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		0	0		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	Appendix A Input
168 Interest on Network Upgrade Facilities	Appendix A Input

Other adjustments to rate base

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

Depreciation Expense

Deprecia	uon Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Ira	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	Appendix A Input
Ge	neral 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	Appendix A Input
Int	ingible 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	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	tion Summ	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	10)					
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in	Year 2 (e.g., 2011)				
3	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula							
4	May	Year 2	Post results of Step 3								
5	June	Year 2	Results of Step 3 go into effe	ect for the Rate Year 1 (e.g., Jur	ne 1, 2011 - May 31, 2012)						
6	April	Year 3	TO considere the formula wi	th Year 2 data from FERC Form	No. 1 for Veer 2 (e.g. 2011)						
7	April	Year 3	Reconciliation - actual data	III TOUR E GOOD HOITT ENO TOUR	140. 1 for 1 car 2 (e.g., 2011)						
	rapes	100.0	reconciliation actual casa								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted b	assed on Months expected to b	e in service in Year 3 (e.g.,	2012)				
Works	heet										
Step	Month	Year	Action								
1	April	Year 2		th Year 1 data from FERC Form	No. 1 data for Vear 1 (e.n. 20	10)					
	7400	10012		Rev Req based on Year 1 data	140. 1 4000 101 1 (4.9., 20		get this number (without	inputs in lines 16 or 34 of A	ppendix A)		
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in	Year 2 (e.g., 2011) in pro	piection and populates for a	ctuals as inputs to Attachme	ent 7 (but not Appendix A)	for true up.
		Plant In Service						, , ., .,			
	[(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly A

	Fidili III Service										CWIF	
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions	
		monuny Additions										
	Other Transmission PIS		Energy Gateway	Transmission CWIP								
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	
CWIP Balance Dec (prior year)	-									-		_
Jan						-				-		-
Feb										-		-
Mar										-		-
Apr										-		-
May					-	-			-	-		-
Jun					-	-			-	-		-
Jul					-	-			-	-		-
Aug					-	-			-	-		-
Sep	-									-		-
Oct					-	-			-	-		-
Nov					-	-			-	-		-
Dec	-			-			-			-		

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

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

| One | Transmission PIS | Energy Galleway | Other Transmission PIS | Energy Galleway | Other Transmission CMP | Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission CMP | Ing Amount (J. x.L.) | Other Transmission

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

Estimated Depreciati	on 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	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					_	attaciiiieiit 7 - 11ai	ISINISSION EIMANC	ement ona	ilge workslieet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (I	FCR) if not Cor	ntributions in Aid o	of Construction (CIA	C)													
		Formula Line																
3	A B	157		Net Plant Carrying Cha							0.0000%							
5	C.	164		Net Plant Carrying Cha Line B less Line A	arge per 100 B	asis Point in KUE with	iout Depreciation				0.0000%							
,	C			.iiie b less Lilie A							0.000070							
6	FCR if CIAC																	
7	D	158		Net Plant Carrying Cha	arge without D	epreciation, Return, i	nor Income Taxes				0.0000%							
	T 500 W /																	
	The FCR resulting from Therefore actual rever				a for eubearua	nt veare												
	In the True-up, the ac				a ioi subseque	in years												
	Columns and rows ma																	
			((Energy Gateway only)			Gateway Segment B-H)			y Gateway Segment B-H)								
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis poin		0			0			0									
From line 3 above if "No" on line 13 and from						0.00000												
 11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100 	0% ROE FCR for This Project		0.0000%			0.0000% 0.0000%			0.0000%			0.0000% 0.0000%						
13 13 Month Net Plant or CWIP Balance	Investment		0.000076			0.000076			0.000076	-		0.000076						
14 Actual or estimated depreciation expense	Annual Depreciation Exper	ense	-			-			-			-						
																		Transmission Incentive
			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant				i		Credit
		Invest Yr	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation F	Revenue	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
	W 0 % ROE	2010	-	-				-	-	-	-		-	-	s -	L	\$ -	
16 17	W Increased ROE W 0 % ROE	2010 2011	-	-		-	•	-	-	-		-	-		s -	\$ -	s .	\$ -
18	W Increased ROE	2011	-	-		-			-				-		s -	s -	•	s -
19	W 0 % ROE	2012	-	-				-	-						s -	ľ	\$ -	Ť
20	W Increased ROE	2012	-	-	-	-	•	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	L	\$ -	_
22 23	W Increased ROE W 0 % ROE	2013 2014	-			-	•		-	-		-	-		\$ -	\$ -	s -	\$ -
24	W Increased ROE	2014	_	-			-								s -	s -	*	\$ -
25	W 0 % ROE	2015	-	-		-	-	-	-	-	-	-	-	-	s -	ĺ	\$ -	
26	W Increased ROE	2015	-	-				-	-	-	-		-	-	s -	\$ -	_	\$ -
27 28	W 0 % ROE W Increased ROE	2016 2016	-	-	-		-	-	-	-	-		-	-	S -	l.	\$ -	
29	W 0 % ROE	2017	-	-	-				-				-	-	s -		s -	-
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	s -	· ·	\$ -
31	W 0 % ROE	2018	-	-	-	-	•	-	-	-	-	-	-	-	\$ -	i	\$ -	
32	W Increased ROE	2018	-	-		-	-		-	-		-	-		\$ -	\$ -		\$ -
33 34	W 0 % ROE W Increased ROE	2019 2019	-	-		-	-		-			-	-		s -	s	\$ -	\$ -
35	W 0 % ROE	2020	-			-	-	-	-	-		-	-		\$ -	ľ	\$ -	·
36	W Increased ROE	2020	-	-		-	-	-	-	-			-		\$ -	\$ -	ļ	\$ -
37	W 0 % ROE	2021 2021	-	-		-	•	-	-	-	-	-	-	-	\$ -	L	\$ -	
38 39	W Increased ROE W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-		s -	5 -	s -	-
40	W Increased ROE	2022	_	-	-	-			-				-	-	s -	s -	•	s -
41	W 0 % ROE	2023	-	-				-	-						S -	ĺ	\$ -	
	W Increased ROE	2023	-	-	-	-		-	-	-	-		-	-	\$ -	\$ -		\$ -
43 44	W 0 % ROE	2024 2024	-	-	-	-	-	-	-	-	-	-	-	-	S -	L	\$ -	
45	W Increased ROE W 0 % ROE	2024	-	-				-	-						s -		s -	•
46	W Increased ROE	2025	-	-		-	-	-	-			-	-		\$ -	\$ -		\$ -
47	W 0 % ROE	2026	-	-				-	-						S -	i	\$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-		\$ -	s -	_	\$ -
49 50	W 0 % ROE W Increased ROE	2027 2027	-	-		-	-	-	-	-		-	-		s -	s	\$ -	¢
51	W 0 % ROE	2027			-		-	-			-		-		\$ -	ľ	s -	*
52	W Increased ROE	2028	-	-		-	-	-	-	-			-		\$ -	\$ -	ļ	\$ -
53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-		\$ -	L	\$ -	
54 55	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	•	-	-	à -		ę	-
55			1				•						•				*	ę

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Oregon		Washingto	n	California	l	Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 355 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conduit 8 358 Underground Conductors and Devices 9 359 Roads & Trails 10 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 389.2 Land Rights 12 390 Structures and Improvements 13 391 Office Furniture and Equipment - Furniture 14 391.2 Office Furniture and Equipment - Personal Computers 15 391.3 Office Furniture and Equipment - Equipment 16 393 Store Equipment 17 394 Tools, Shop and Garage Equipment 18 395 Laboratory Equipment 19 397 Communication Equipment 20 397.2 Communication Equipment - Mobile Radio Equipment 21 398 Miscellaneous Equipment 22 Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 302 Franchises and Consents 24 303 Miscellaneous Intangible Plant 25 390.1 Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network :	Service) - Aven	age of current y	ear and prior	wo years												
umn	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f	j1	j
tomer																								
ss																						Total NFO		
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											art II Long-Tern	n Firm Point-to-l	Point Transmis	sion Service) -	Projection												
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
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Class																											Total LTP
RS / SA																											
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PacifiCorp Attachment 9a1 - Load (Current Year)

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

					Other S	Service		
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Customer Class RS / SA	Day	Time						Total OS
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Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

PacifiCorp Attachment 9a2 - Load (One Year Prior)

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

					Other S	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-	-	-	-		
Feb			-	-	-	-		-
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April			-	-	-	-		-
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Nov			-	-	-	-		-
Dec			-	-	-	-		-
Total			-	-	-	-		-

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

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

					Other S	ervice		
Column			j1	j2	j3	j4		j
Customer Class RS / SA	Day	Time						Total OS
Jan			-	-	-	-		-
Feb			-	-	-	-		-
March			-	-	-	-		-
April			-	-	-	-		-
May			-	-	-	-		-
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Dec			-	-	-	-		-
Total			-	-	-	-	-	-

PacifiCorp Attachment 9b - Load Divisor for True up

	Attachment
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	OATT (Part III - Network Service)													Other Service			$\overline{}$										
Column	6	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	j1	j2	j3	j4	j5	\neg
Customer																											
Class																					Total NFO						Total OS
RS / SA																											
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March	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
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		OATT Part III Long-Term Firm Point-to-Point Transmission Service																										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	9
Customer																												
Class																												Total LT
RS / SA																												
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March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

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

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

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

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

Appendix A input: Total Allocated to Transmission \$ -

PacifiCorp Attachment 12 - Plant Held for Future Use

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

n	0
	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Short term firm and non-firm

Third parties

PacifiCorp Commercial and Trading (C&T)

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

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

0

0

PacifiCorp Attachment 14 - Cost of Capital Detail

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

Description		Total	Interest Locks	Other
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
Willia Gelieration i acinties	·
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)

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

Appendix A input

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

FERC Acct	Description	Expense
	Attachment 5 input: Total PBOP	
	Attachment 3 input. Total PBOP	0
Notes:		

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.26b 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%
Diant	Calculations			
Plant				
45	Plant In Service Transmission Plant In Service	(NI=4= NA)	Attack was ut E	0
15 16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note M) (Notes A & P)	Attachment 5 Attachment 6	0
17	Total Transmission Plant	(Notes A d 1)	(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant	,	(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shade	d 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 29	Accumulated General and Intangible Depreciation		(Line 26 + 27) (Line 5)	0 0.0000%
30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 3) (Line 28 * Line 29)	0.0000%
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adius	ments To Rate Base			
Aujuo				
20	Accumulated Deferred Income Taxes		Attackment 1A	•
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	41.4.16.40		
37	Prepayments	(Note K & N)	Attachment 11	0
20	Abandoned Plant	(N-t- O)		0
38	Unamortized Abandoned Plant	(Note O)		0
39	Materials and Supplies Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator	(Note IV)	(Line 5)	0.0000%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 39 * Line 40)	0.000070
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(Note N)	(Line 5)	0.0000%
43	Construction Materials & Supplies Allocated to Transmission		(Line 3) (Line 42 * Line 43)	0.0000%
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission	(Note N)	(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
-			,	

Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55				
56	Less: Account 565 Transmission O&M		Attachment 5 (Lines 53 - 55)	0 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	(1)-4- (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
			(======================================	<u>-</u>
Deprec	iation & 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	(Note 11)	(Line 77 + Line 78)	0
80			(Line 5)	0.0000%
81	Wage & Salary Allocator General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 3) (Line 79 * Line 80)	0.0000%
82	Abandoned Plant Amortization	(Note O)		0
00			(1)	
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
0.5	Total Taylor Other then Income Taylor		(Line 04)	
85	Total Taxes Other than Income Taxes		(Line 84)	0

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
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Return \	Capitalization Calculations				
ı	ong-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
	ong 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
ı	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

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%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.00% 0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 + 110))	0.00%
		Long Term Debt Cost =			
100	Dalid Cont	Long Term Debt Cost /		(Line 403 / Line 00)	0.00%
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost =		(Line 103 / Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
		•			
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000%
127	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compos	site Income Taxes				
	ncome 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	<u>p</u>	(percent of federal income tax dec		Per state tax code	0.00%
131 132	T T / (1-T)	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 -	SII * FII * p)} =		0.000% 0.000%
1	TC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135 I 135b	ncome Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	0 0
135b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amort	ization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue Requirement			
Commons			
Summary 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 144 Income Taxes		(Line 127) (Line 136)	0
145 Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Adjustment to Remove Revenue Requirements Associated with Exc	ed Transmission Facilities	(1 in a 45)	
146 Transmission Plant In Service	(Alata IV	(Line 15)	0
147 Excluded Transmission Facilities	(Note J)	Attachment 15	0
148 Included Transmission Facilities		(Line 146 - Line 147)	
149 Inclusion Ratio		(Line 148 / Line 146)	0.00%
150 Gross Revenue Requirement 151 Adjusted Gross Revenue Requirement		(Line 145) (Line 149 * Line 150)	0
Adjusted Gross Revenue Requirement		(Line 149 Line 150)	U
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%
Net Plant Carrying Charge without Depreciation, Return, nor Income	es .	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
Net Plant Carrying Charge Calculation per 100 Basis Point increase	ROE		
159 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160 Increased Return and Taxes		Attachment 4	0
Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
 Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE 		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	0.0000%
Net Plant Carrying Charge per 100 Basis Point in ROE without Depre	on	(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
			0
171 Rate (\$/MW-year)		(Line 169 / 170)	U

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

Note

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

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
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	0	0	0	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)				A	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

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

Instructions for Account 190:

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

formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

Instructions for Account 281:

- INSTRUCTIONS OF ACCOUNT 201:

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
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
- ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-283

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

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

PacifiCorp

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

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

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

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

Schedule ADIT-190

Genedale Abri-130	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0			0	
Less FASB 109 Above if not se	eparately removed						
Less FASB 106 Above if not se	eparately removed						
Total			0 0			0	

Instructions for Account 190:

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

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

Instructions for Account 281:

- 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 babor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

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

Instructions for Account 282:

- 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 A	В	C	D	E	F	$oldsymbol{G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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:

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

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

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

Summ	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	Deferred Income Tax A	(Excess) / Deficient Accumulated Deferred Income Tax			
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4.569.194.881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.591
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1.745.960.874)	(423,084,653

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

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

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

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

					FERC Transmission A			Deficient Accumulati	ed Deferred Income Tax					Formula Rate Inputs				TABLE 4: INFO	RMATION ONLY		
						/ Deficient ADIT (RSGI					Non-Pro	stantad	-		ortized	"Gross-up and		ided in rate base. For ac			d in either FERC
	Remaining	Transmi	ission	Remaining	Gent		Remaining	Intar	gible	Remaining	(Excess) / De		Annual		leficient ADIT		Account 182.3 o	r 254, and the ADIT is re	corded in either FERO	C Account 190 or 283.	
	Regulatory	(344,474		Regulatory	(5.796		Regulatory		5.176)	Regulatory	(57,219	9.915)	Amortization	,	Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738)	133,307,006
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139)	119,631,546
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6.475.094)	(296,108,858)	18.5	(313.337)	(3.449.662)	18.5	(75.415) (75.415)	(830.275)		0		(6.863.846)	(300.388.795)	(303.820.718)	24.5866%	32.6024%	(300.388.795)	(97,933,957)	(398.322.752)	97.934.022 95.696.242
8. 12/31/2025 9. 12/31/2026	53.2 53.2	(6,475,094)	(283,158,670)	18.5 18.5	(313,337)	(2.822.988)	18.5	(75,415)	(679,445)		0		(6,863,846)	(286.661.103)	(290,956,872)	24.5866% 24.5866%	32.6024% 32.6024%	(286.661.103)	(93,458,399)	(389,221,127)	93,458,461
10. 12/31/2027	53.2	(6,475,094)	(276.683.576)	18.5	(313,337)	(2,522,968)	18.5	(75,415)	(604.030)		0	0	(6.863.846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279.797.257)	(93,458,399)	(371.017.878)	91,220,682
11. 12/31/2028	53.2	(6.475.094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528.615)				(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272.933.411)	(88.982.842)	(361.916.253)	88.982.901
12. 12/31/2029	53.2	(6.475.094)	(263.733.388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453,200)		0	- 0	(6,863,846)	(266,069,565)	(269.501.488)	24.5866%	32.6024%	(266.069.565)	(86,745,064)	(352.814.629)	86.745.122
13. 12/31/2030	53.2	(6.475.094)	(257,258,294)	18.5	(313.337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)	(84.507.285)	(343,713,004)	84,507,341
14. 12/31/2031	53.2	(6.475.094)	(250 783 200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302.370)		0	0	(6.863.846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252 341 873)	(82.269.507)	(334 611 380)	82 269 562
15. 12/31/2032	53.2	(6.475.094)	(244,308,106)	18.5	(313.337)	(942,966)	18.5	(75,415)	(226.955)		0	0	(6.863.846)	(245,478,027)	(248.909.950)	24.5866%	32.6024%	(245,478,027)	(80.031.728)	(325,509,755)	80.031.781
16. 12/31/2033	53.2	(6.475.094)	(237.833.012)	18.5	(313.337)	(629.629)	18.5	(75,415)	(151.540)		0	0	(6.863.846)	(238,614,181)	(242.046.104)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(316.408.131)	77.794.002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2 53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036	53.2	(6.475.094)	(218.407.730)	18.5	(2.955)	0	18.5	(710)	0		0	0	(6.478.759)	(218.407.730)	(221.647.110)	24.5866%	32.6024%	(218.407.730)	(71.206.162)	(289.613.892)	71.206.209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095,172
21. 12/31/2038	53.2	(6,475,094)	(205,457,542)		0	0_		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134
22. 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873,097
23. 12/31/2040	53.2	(6,475,094)	(192,507,354)		0	0		0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62,762,059
24. 12/31/2041	53.2	(6,475,094)	(186,032,260)		0			0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866% 24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022 58,539,984
25. 12/31/2042 26. 12/31/2043	53.2 53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0	(6,475,094)	(173,082,072)	(182,794,713)	24.5866%	32.6024%	(179,557,100)	(56,539,945)	(238,097,111)	56,428,947
27. 12/31/2044	53.2	(6.475.094)	(166,606,978)			- 0			0				(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166.606.978)	(54.317.873)	(220.924.851)	54 317 909
28. 12/31/2045	53.2	(6.475.094)	(160,131,884)		- 0	0		- 0	0		0	- 0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52.206.837)	(212.338.721)	52.206.872
29. 12/31/2046	53.2	(6.475.094)	(153,656,790)		0	0			0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50.095.801)	(203,752,591)	50.095.835
30. 12/31/2047	53.2	(6.475.094)	(147,181,696)		0	0		0	0		0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47.984.797
31. 12/31/2048	53.2	(6.475.094)	(140,706,602)		0	0		0	0		0	0	(6.475.094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186.580.331)	45.873.760
32. 12/31/2049	53.2	(6.475.094)	(134,231,508)		0	0		0	0		0	0	(6.475.094)	(134,231,508)	(137.469.055)	24.5866%	32.6024%	(134.231.508)	(43.762.693)	(177.994.201)	43.762.722
33. 12/31/2050	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)			0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
35. 12/31/2052	53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
36. 12/31/2053	53.2	(6,475,094)	(108,331,132)		0	0_		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0_		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41 12/31/2058	53.2	(6,475,094)	(82,430,756)		0			0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866% 24.5866%	32.6024% 32.6024%	(82,430,756) (75,955,662)	(26,874,405)	(109,305,161)	26,874,423 24,763,385
	53.2	(6,475,094)	(69,480,568)		0			0	0		0	0	(6,475,094)	(69,480,568)	(79,193,209)	24.5866%	32.6024%	(69.480.568)	(24,763,369)	(92.132.901)	24,763,385
42. 12/31/2059 43. 12/31/2060	53.2 53.2	(6,475,094)	(63,005,474)		0	0		0	0		0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63.005.474)	(22,652,333)	(83,546,771)	22,652,348
44. 12/31/2061	53.2	(6,475,094)	(56 530 380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.980.641)	18.430.273
45. 12/31/2062	53.2	(6.475.094)	(50.050.380)		0	0		0	0		0	0	(6.475.094)	(50.055.286)	(53.292.833)	24.5866%	32.6024%	(50.055.286)	(16.430.201)	(66.374.511)	16.319.236
46. 12/31/2063	53.2	(6.475.094)	(43.580.192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43.580.192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37,105,098)		0	0		0	0		0	0	(6.475.094)	(37,105,098)	(40.342.645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

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

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

TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non-	Protected Classifi	cation				
	Accumulate	d Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defe	rred Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability. Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					
TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-	Protected Classifi	cation				
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				A	E	
Other						
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up						

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

 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT |

 C [Statement of the amortization ceriod for non-rockeded (excess) / deficient ADIT |

							TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	ed Deferred Income Tax									TABLE 4:1	NFORMATION ONL	,	
							Allocable Excess Defen								Formula Rate Inputs			ADIT	IABLE 4: I	NFURMATION UNL		
							/ Deficient ADIT (RSGI					Non-P	rotected	-		ortized	"Gross-up	p and ADIT are no	ot included in rate base. 182.3 or 254, and the AD	For accounting pur	poses, the gross-up is	.ecorded in either
	Remai	nina	Tran	smission	Remaining		neral	Remaining	Inta	ngible	Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / E	eficient ADIT		FERC Account	182.3 or 254, and the AU	II is recorded in eiti	ner FERC Account 190	or 283.
	Regula	ton	Initia	Balance	Regulatory	[Initial		Regulatory	Iloitial	Balance]	Regulatory		Balance1	Amortization	(Excess) / E	Average		Gross-Hn	(Excess) / Deficient		Regulatory	ADIT
# Year	Life		Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
# Teal			Allioit.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	Life	Allion.	Eliu. Balalice	Life	Allioit.	Elid. Balarice	ATT IB - ADIT	Eliu. Balailce	ATT IB - ADIT	Tax Nate	Factor	ADIT	Giossiop	Asset/(Liability)	Asset / (Liability)
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# Year 1. 2. 3.																						
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51.																						

Attachment 2 - Taxes Other Than Income Worksheet

Other Tax	van	Page 263, Col (i)	Allocator	Allocated Amount
Julei Tax	ues .	COI (I)	Allocator	Amount
Die	nt Related		Net Plant Allocator	
Piar	n related		Allocator	
1 Tota	al Plant Related	0	0.0000%	0
Lab	or Related		Wages & Salary Allocator	
2 Tota	al Labor Related	0	0.0000%	0
			Net Plant	
Oth	er Included		Allocator	
3 Tota	al Other Included	0	0.0000%	0
4 App	pendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
• •	. , ,		=	
C	wantly Evolveded			
Cur	rently Excluded			
5 Sub	total Excluded Taxes	0	•	
6 Tota	al Other Taxes Included and Excluded (Line 4 + Line 5)	0	-	
			-	
	al Other Taxes			
7	114.14c			
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and 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		detail below	
4	Various Rents - Transmission Related		dotan zoron	
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	0
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the 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	
1.1			(Sum Lines 7-11)	0
12	Account 456 subtotal Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	0
12				
12	Appendix A input: Gross Revenue Credits			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River			
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common			0
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue			0
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common			0
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator			0 0 0 0.00%
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			0 0 0 0.00%

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

Return and Taxes with 100 Basis Point increase in ROE

137

100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.00% Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% 119 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 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% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 0.00% 131 132 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 Total Income Taxes

0

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	ervice Worksheet					
Attachmer	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b				
2	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
6	May	Monthly Balances				
7	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
11	October	Monthly Balances				
12	November	Monthly Balances				
	December	204.58g				
	Transmission Plant In Service	204.30g	(Note M)			Appendix A input
15 14	Transmission Plant in Service		(Note IVI)		U	Appendix A input
		_			_	
	Calculation of Distribution Plant In Service	Source		Year	Balance	1
15	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
21	June	Monthly Balances				
	July	Monthly Balances				
		Monthly Balances				
	August					
	September	Monthly Balances				
25	October	Monthly Balances				
26	November	Monthly Balances				
	December	204.75g				
20	Distribution Plant In Service	204.70g			0	
20	Distribution Plant in Service				Ü	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b				
30	December	204.5g				
	Intangible Plant In Service		(Note N)		0	Appendix A input
19 31	intangible Flant in Service		(INOIC IN)		· ·	Appendix A input
		_				
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
33	December	204.99g				
	General Plant In Service		(Note N)		0	Appendix A input
.0 04			(1.0.0.1.)		·	
	Onlandarian of Books at the Blood to Complete	0		V	D - 1	
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b				
	January	Monthly Balances				
	February	Monthly Balances				
38	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
42	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	204.46g				
	Production Plant In Service	, and the second			0	1
40					·	
49	Electric Plant Sold	204.102g			0	
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input
0 30	· Otto · italia in Oblifico	(50 1163 14, 20, 51, 54, 40, 6(43)	(INOTO IVI)		U	Appendix Compact

Accumulated Depreciation Worksheet

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

	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	nce
	5 December	Prior year 219.26c				
	6 January 7 February	Monthly Balances Monthly Balances				
	7 February 8 March	Monthly Balances Monthly Balances				
	9 April	Monthly Balances				
	0 May	Monthly Balances				
	1 June	Monthly Balances				
	2 July	Monthly Balances				
	3 August 4 September	Monthly Balances Monthly Balances				
	4 September 5 October	Monthly Balances Monthly Balances				
	6 November	Monthly Balances				
77	7 December	219.26c				
78	8 Distribution Accumulated Depreciation				0	0
	Coloulation of Interwible Assumulated Dans -1-4	Causes		Veer	Delimin	
70	Calculation of Intangible Accumulated Depreciation December	Source Prior year 200.21c		Year	Balance	nce
	0 December	200.21c				
	1 Accumulated Intangible Depreciation		(Note N)		0	0
		_				
	Calculation of General Accumulated Depreciation December	Source Prior year 219.28c		Year	Balance	nce
	2 December 3 December	219.28c				
	Accumulated General Depreciation	213.200	(Note N)		0	0
	•					
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	nce
	5 December	Prior year 219.20 through 219.24				
	6 January 7 February	Monthly Balances Monthly Balances				
	7 February 8 March	Monthly Balances Monthly Balances				
	9 April	Monthly Balances				
	0 May	Monthly Balances				
91	1 June	Monthly Balances				
	2 July	Monthly Balances				
	3 August	Monthly Balances				
	4 September 5 October	Monthly Balances Monthly Balances				
	6 November	Monthly Balances Monthly Balances				
	7 December	219.20 through 219.24				
	Production Accumulated Depreciation				0	0
7 99	9 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0	0
10	00 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	0
100		(54 11103 07, 70, 01, 07, 0, 30)			Ū	U

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
skided Membership Diver Firence				
ciuded Membership Dues Expense				
			0	
			0	
			0	
Total	(Note C)	Appendix A Input	0	
Authorized filed PBOP expense			ational Filing 0	
Actual PBOP expense		Attachment 17 total	0	
Actual PBOP Expense Adjustment		Appendix A Input	0	Authorized Filled Expense minus Actual Expense
perty Insurance				
Property Insurance Account 924		320.185b	0	
	(Note F)	Appendix A Input	0	•
3	SOP Authorized filed PBOP expense Actual PBOP expense Actual PBOP Expense Adjustment operty Insurance	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Cluded Membership Dues Expense Total (Note C) Authorized filed PBOP expense Actual PBOP expense Actual PBOP Expense Adjustment operty Insurance Property Insurance Account 924	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Cluded Membership Dues Expense Total (Note C) Appendix A Input BOP Authorized filed PBOP expense Actual PBOP expense Actual PBOP Expense Adjustment Actual PBOP Expense Adjustment Property Insurance Property Insurance Account 924 320.185b	Adjusted Total cluded Membership Dues Expense Total (Note C) Appendix A Input 0 Total (Note C) Appendix A Input 0 Authorized filed PBOP expense Authorized filed PBOP expense Actual PBOP expense Adjustment 0 Actual PBOP Expense Adjustment 0 Property Insurance Account 924 Property Insurance Account 924 320.185b Adjusted Total

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Suppo

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

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Ins	uctions	Transnission Related Appendix A Total Plus adjustments input Details
53 Transmission O&M	321.112b	0 0 0
Adjustment for Ancillary Services Accounts 561-561. (561) Load Dispatchning (561.1) Load Dispatch-Reliability (561.2) Load Dispatch-Monitor and Operate Transmis (561.3) Load Dispatch-Transmission Service and Sch (561.3) Scheduling, System Control and Dispatch Ser (561.5) Reliability, Planning and Standards Developm Less: Cost of Providing Ancillary Services Account	321,84b 321,85b on System 321,86b duling 321,87b ces 321,88b tt 321,89b	0 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	Appendix A Input
168 Interest on Network Upgrade Facilities	Appendix A Input

Other adjustments to rate base

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

Depreciation Expense

	tion Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	Appendix A Input
l				
Ge	neral 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	Appendix A Input
Inta	angible 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	Appendix A Input
l				

Less Regulatory Asset Amortizations Account 930.2

	diatory Asset Amortizations Account 556.2							
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount						
			0					
			0					
			0					
			0					
61	Total	sum	0 Appendix A Input					

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	tion Summa	ary													
Step	Month	Year	Action												
1	April	Year 2	TO populates the formula with	Year 1 data from FERC Form N	No. 1 data for Year 1 (e.g., 2010	0									
2	April	Year 2	TO estimates all transmission	Cap Adds and CWIP for Year 2	weighted based on Months exp	ected to be in service in Y	'ear 2 (e.g., 2011)								
3	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula											
4	May	Year 2	Post results of Step 3												
5	June	Year 2	Results of Step 3 go into effer	of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)											
6	April	Year 3	TO populates the formula with	Year 2 data from FERC Form N	No. 1 for Year 2 (e.g., 2011)										
7	April	Year 3	Reconciliation - actual data												
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted ba	ased on Months expected to be	in service in Year 3 (e.g., 2	2012)								
Works	rksheet Month Year Action April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)														
Step	Month														
1			TO populates the formula with	n Year 1 data from FERC Form New Req based on Year 1 data	No. 1 data for Year 1 (e.g., 2010		get this number (without in	nputs in lines 16 or 34 of Ap	pendix A)						
Step 1		Year 2 Year 2	TO populates the formula with			Must run Appendix A to				7 (but not Appendix A) for	true up.				
1	April	Year 2	TO populates the formula with	Rev Req based on Year 1 data		Must run Appendix A to				7 (but not Appendix A) for	true up.				
1	April	Year 2 Year 2 Plant in Service (A)	TO populates the formula with S - F TO estimates all transmission (B)	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C)	2 weighted based on Months exp	Must run Appendix A to bected to be in service in Y	ear 2 (e.g., 2011) in proje (F)	ection and populates for actu	als as inputs to Attachment	(1)	(J)				
1	April	Year 2 Year 2 Plant In Service	TO populates the formula with S - F TO estimates all transmission	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2	2 weighted based on Months exp	Must run Appendix A to	ear 2 (e.g., 2011) in proje	ction and populates for actu	als as inputs to Attachment						
1	April	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with S - F TO estimates all transmission (B)	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C)	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in Y	ear 2 (e.g., 2011) in proje (F)	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(1)	(J) Monthly Additions Energy Gateway				
2	April April	Year 2 Year 2 Plant in Service (A) Monthly Additions	TO populates the formula with S - F TO estimates all transmission (B)	Rev Reg based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions	weighted based on Months exp (D) Monthly Additions	Must run Appendix A to sected to be in service in Y (E) Monthly Additions	ear 2 (e.g., 2011) in proje (F) Monthly Additions	(G) Monthly Additions	als as inputs to Attachment (H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions				
2	April	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with S - F TO estimates all transmission (B)	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway	(J) Monthly Additions Energy Gateway				
2	April April WIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)				
1 2	April April VIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)				
2 C D	April April VIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)				
1 C D Jak	April April WIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)				
2 C D Js	April April WIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Morthly Additions Energy Gateway Total (Segments B-H)				
1 C D Jak	April April VIP Balance c (prior year)	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Morthly Additions Energy Gateway Total (Segments 8-H)				
2 C D Ja Fr	April April WIP Balance c (prior year) 1 1 b 1 7 7 7 1	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Morthly Additions Energy Gateway Total (Segments B-H)				
2 CC D July Fri MM Ay MM July July Laboratory	April April VIP Balance c (prior year) 1 b b r r r y y 1	Year 2 Year 2 Plant In Service (A) Monthly Additions Other Transmission PIS	TO populates the formula with \$ - F TO estimates all transmission (B) Monthly Additions	Rev Req based on Year 1 data Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	2 weighted based on Months exp (D) Monthly Additions Energy Gateway	Must run Appendix A to bected to be in service in 't (E) Monthly Additions Energy Gateway	(F) Monthly Additions Energy Gateway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)				

Total			
New Transmission Plan	nt Additions and CWIP (weighted by mo	onths in service)	

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

(M)	(N)	(0)	(P)	(Q)	(R)
her Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)
			-	-	
-			-	-	
-				-	
-			-	-	
	-		-	-	-
-				-	
-	-		-	-	-
	-		-	-	
	-		-	-	-
	-		-	-	-
	-		-		-
		_			

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

Estimated Depreciatio	n 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	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					A	illaciment 7 - 1	ransmission Enn	ancement on	arge worksneed									
Line 1	New Plant Carrying (Chargo																
2	Fixed Charge Rate (ntributions in Aid o	of Construction (C	AC)													
2	Fixed Charge Rate (Formula Line		or construction (C	AC)													
3	Α	157		Net Plant Carrying Charge without Depreciation 0.0000%														
4	B C	164		Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A							0.0000%							
3	C			Lille B less Lille A							0.0000%							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying (Charge without D	epreciation, Retur	n, nor Income Taxes				0.0000%							
	The FCR resulting fro	R resulting from Formula in a given year is used for that year only.																
	Therefore actual reve	enues collected in	n a year do not chang	ge based on cost da	ta for subsequent	years												
		in the True-up, the actual depreciation expense will be used. Columns and rows may be added to accommodate more projects																
	Columns and rows in	iay be added to a		Energy Gateway only)		(Ener	gy Gateway Segment B-	H)	(Ener	gy Gateway Segme	ent B-H)				Ī			
8 Useful life of the project	Life			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		58.00	, , , , , , , , , , , , , , , , , , , ,	•	58.00	, , , , ,	,							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	oints)	0			0			0									
From line 3 above if "No" on line 13 and from 11 line 7 above if "Yes" on line 13	0% ROE		0.0000%			0.0000%			0.0000%			0.0000%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		0.0000%			0.0000%			0.0000%			0.0000%						
13 Month Net Plant or CWIP Balance	Investment		-			-			-	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Expe	ual Depreciation Expense -		-			-			-								
			13 Month Net						13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Ch	arged Without Incentive	Credit (incentive minus without)
15	W 0 % ROE	2010	-	-	-	-	-	-	-	- Depression	-	-	-	-	\$ -		\$ -	,,
16	W Increased ROE	2010	-	-	-	-	-		-		-	-	-	-	\$ -	\$	-	\$ -
17 18	W 0 % ROE W Increased ROE	2011 2011	-	-		-			-		-	-	-	-	\$ -	e e	\$ -	
19	W 0 % ROE	2012				-	-				-			-	\$ -	*	\$ -	•
20	W Increased ROE	2012	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$	-	\$ -
21 22	W 0 % ROE W Increased ROE	2013 2013	-	-	-	-	-		-	-	-	-	-	-	\$ -		\$ -	
	W 0 % ROE	2013				-	-		-		-		-	-	\$ -	*	- S -	•
24	W Increased ROE	2014	-	-	-	-	-		-		-	-	-		\$ -	\$	-	\$ -
25 26	W 0 % ROE W Increased ROE	2015 2015	-	-	-	-	-		-	-	-	-	-	-	\$ -		\$ -	
27	W 0 % ROE	2015				-	-				-			-	\$ -	*	\$ -	•
28	W Increased ROE	2016	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$	-	\$ -
29 30	W 0 % ROE W Increased ROE	2017 2017	-	-	-	-	-		-	-	-	-	-	-	\$ -		\$ -	
31	W 0 % ROE	2017				-	-		-		-		-	-	\$ -	*	- S -	•
32	W Increased ROE	2018	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$	-	\$ -
33 34	W 0 % ROE	2019	-		-		-	-	-	-	-			-	\$ -		\$ -	
35 35	W Increased ROE W 0 % ROE	2019 2020		-	-		-		-		-		-		\$ -	*	s -	
36	W Increased ROE	2020	-		-		-				-	-			\$ -	\$	-	\$ -
37 38	W 0 % ROE W Increased ROE	2021 2021	-	-	-		-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	
39	W 0 % ROE	2021				-	-				-			-	\$ -	*	\$ -	•
40	W Increased ROE	2022	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$	-	\$ -
41 42	W 0 % ROE W Increased ROE	2023 2023	-	-	-	-	-		-	-	-	-	-	-	\$ - \$ -		\$ -	
42	W 0 % ROE	2023		-		-	-		-		-	-			\$ -	3	\$ -	•
44	W Increased ROE	2024	-	-	-	-	-		-		-	-	-		\$ -	\$	-	\$ -
45	W 0 % ROE	2025	-	-	-	-	-		-		-	-	-		\$ -		\$ -	
46 47	W Increased ROE W 0 % ROE	2025 2026		-	-		-		-		-		-		\$ - \$ -	*	s -	
48	W Increased ROE	2026	-	-	-		-		-		-	-	-		\$ -	\$		\$ -
49	W 0 % ROE	2027	-		-		-	•			-	-		-	\$ -		\$ -	
50 51	W Increased ROE W 0 % ROE	2027 2028			-		-				-				\$ -	*	s -	
52	W Increased ROE	2028	-		-		-	-	-	-	-	-		-	\$ -	\$	-	\$ -
53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
54 55	W Increased ROE	2029	I -		-		-								• -	ľ	s -	
56									-							\$	<u> </u>	\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Oregon		Washingto	n	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 355 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conduit 8 358 Underground Conductors and Devices 9 359 Roads & Trails 10 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 389.2 Land Rights 12 390 Structures and Improvements 13 391 Office Furniture and Equipment - Furniture 14 391.2 Office Furniture and Equipment - Personal Computers 15 391.3 Office Furniture and Equipment - Equipment 16 393 Store Equipment 17 394 Tools, Shop and Garage Equipment 18 395 Laboratory Equipment 19 397 Communication Equipment 20 397.2 Communication Equipment 21 398 Miscellaneous Equipment 22 Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 302 Franchises and Consents 24 303 Miscellaneous Intangible Plant 25 390.1 Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network 3	Service) - Avera	ige of current y	year and prior t	two years													Other Se	vice		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f	j1	j2	j3	j4	j5	j
Customer Class RS / SA																						Total NFO						Total C
Jan			-	-	-	-	-	-	-	•	-	-	-	-	-	-		-		-	-	-	-	-	-	•		-
Feb	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-			-
March	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-			-
April	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-			-
May		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	/ /	-
Jun		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	/ /	-
Jul	-	-	-		-	-	-	-	-		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-
Aug	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-			-
Sept		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	/ /	-
Oct		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	/ /	
Nov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	/ /	
Dec	-	-	-		-	-	-	-	-		-	-	-	-		-		-		-	-	-	-	-	-	-		<u> </u>
Total			-			-		-	-		-		-	-		-		-		-		-	-	-	-			
Avg 12CP			-			-			•	-	-						-	-				-		-		-		

											OATT (Par	t II Long-Term	Firm Point-to-F	Point Transmiss	sion Service) - F	Projection												
Column	g	1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer																												
Class RS / SA																												Total LTP
Jan		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb March		-	•	•	•	-	•	-	•	•	-	•	-	•	•	-		-	-	•	-	•	•	•	•	-	1	-
April		1	- 1	- 1	- 1	- 1	- 1	- 2	- 1	- 1	1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	1	- 1	- 1	- 1	1	1	
May		-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-	-
Jun		-		•	-	-	•	-	•	•	-	•	-	•	•	-		-	-	-	-	-	-	-	•	-	-	-
Aug		-	- 1	-	- 1					-	- 1		- 1		-		- 1	- 1		-	- 1				-	- 1	- 1	-
Sept		1	- 1	- 1	- 1	- 1	- 1	- 2	- 1	- 1	1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	- 1	1	- 1	- 1	- 1	1	1	
Oct		-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-	-
Nov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Dec Total		-	-			-					-		-	-				-	-	-	-	-		-		-	-	
Avg 12CP	_	÷	-	-	-	-	-	-	-	•	-	-	-			-	-		-	-	-	-	-		-	-		

Total Network & OS	1% growth	Behind- the Meter	Total Network Load
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-	-	-	-
-	-	-	-
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-	-	-	-
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PacifiCorp Attachment 9a1 - Load (Current Year)

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

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

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

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

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

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

											OAT	(Part III - Netw	ork Service)								
Column			е		f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer Class																					Total NFO
RS / SA	Day	Tim	ne																		141 0
Jan				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April May				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug Sept Oct				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

PacifiCorp Attachment 9b - Load Divisor for True up

YYYY

	1									OATT (Part	III - Network S	ervice)									
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer																					Total
Class																					NFO
RS / SA																					
Jan		-			•	•	•	-	-		•		•			-			-		-
Feb	-	-	-	-	-	-		-	-		-		-	-		-		-	-	-	-
March	-	-	-	-	-	-		-	-				-	-		-	-	-	-	-	-
April	-	-	-		-	-		-	-	-	-	-	-	-		-	-	-	-	-	-
May	-	-	-		-	-		-	-	-	-	-	-	-		-	-		-	-	-
Jun	-	-	-	-	-	-		-	-		-		-	-		-		-	-	-	-
Jul	-	-	-	-	-	-		-	-				-	-		100	-	-			-
Aug	-	-	-	-	-	-		-	-				-	-		100	-	-			-
Sept	-	-	-	-	-	-		-	-				-	-		100	-	-			-
Oct	-	-		-	-	-	•	-	-	-	-	-	-	-		-		-			-
Nov	-	-		-	-	-	•	-	-	-	-	-	-	-		-		-			-
Dec	-	-		-	-	-		-	-	_	_	_	-	-		_		-	_	_	
Total	-	-			_			-	-				_								
Avg 12CP	-		-		-		-	-			-		-	-		-			-		-

		Other Servi	C0		
j1	j2	j3	j4	j5	j
					Total OS
			-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
	-	-	-		-
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-		-	-	-	-

												OATT Part	II Long-Term F	irm Point-to-P	oint Transmissi	on Service												1
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer																												
Class																												Total L
RS / SA																												1
Jan	-	-	-	-	-	-					-		-	-		-	-		-	-	-	-	-	-	-	-		-
Feb		-	-		-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March		-	-		-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April		-	-		-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	•	-	-	•	-	-	-	-	-	-	-	-	-	-	-	-	-	-		•		-	-	-	-		-	-
Jun		-	-		-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Sept		-	-		-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Nov		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Dec		-	-		-	-	-	-	-	-		-	-	-	-	-	-					-	-	-	-			<u> </u>
Total	-		-	-	-		-	-	-	-	-	-	-	-	-	-			-	-	-	-			-	-		-
Avg 12CP		-	-		-	-	-	-	-	-		-	-	-	-	-	-	-			-	-	-	-	-	-		-

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

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

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

Allocator 0.000% 100.000% 0.000% 0.000%

Total Allocated to Transmission by Category \$ - \$ - \$ - \$ -

PacifiCorp Attachment 12 - Plant Held for Future Use

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

		Prior year	Current year
Attachment 5 input: Total - Transmission		0	0
		Prior year	Current year
Total PacifiCorn	214.47d	i noi yeai	Current year
Total - PacifiCorp	214.4/U		

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

As Filed

Other Service (OS) contracts

Third parties

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

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

PacifiCorp Attachment 14 - Cost of Capital Detail

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

Description		Total	Interest Locks	Other	
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
34.3 KV Facilities	U
Appendix A input: Total Assets to Exclude	0

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers (Dollar values in millions)

			Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	ory		
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators Total (\$ millions)	100.000%	0.000%	0.000%	0.000%	
										3.000	0.000	0.000	
								Appendix A input					-

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

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

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