

May 15, 2015

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

RE: *PacifiCorp*
Informational Filing of 2015 Transmission Formula Rate Annual Update
Docket No. ER11-3643-___

Dear Secretary Bose:

PacifiCorp hereby submits its 2015 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(e) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2015 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).

1. Introduction

On May 26, 2011, as amended on a limited basis June 9, 2011, PacifiCorp filed its transmission rate case with the Commission in the above-referenced proceeding. Among the revisions to PacifiCorp’s OATT were the amendment of Attachment H (“Annual Transmission Revenue Requirement for Network Integration Transmission Service”) and the addition of Attachment H-1 (PacifiCorp’s Formula Rate) and Attachment H-2 (the Protocols) to comprise PacifiCorp’s formula rate. PacifiCorp’s charges for Point-to-Point Transmission Service (“PTP Service”) and Network Integration Transmission Service (“NIT Service”) under PacifiCorp’s OATT are calculated annually using the Annual Transmission Revenue Requirement (“ATRR”), which is derived from the formula rate. The Commission accepted the filing, subject to refund and settlement, and suspended the rates for transmission service for a five-month period until December 25, 2011.¹

On February 22, 2013, PacifiCorp filed a Settlement Agreement resolving all issues in the above-referenced proceeding. Among the revised OATT sections appended to the Settlement Agreement were Attachment H-1 and Attachment H-2 of PacifiCorp’s

¹ *PacifiCorp*, 136 FERC ¶ 61,092 (2011).

OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² On May 23, 2013, the Commission approved the Settlement Agreement, finding the settlement reasonable and in the public interest.³

2. Description of Filing

PacifiCorp's formula transmission rates (including those in Schedules 1, 7, and 8 of PacifiCorp's OATT) are annually calculated and implemented in accordance with the Protocols. Pursuant to the Protocols, PacifiCorp calculates by May 15 of the current year: (1) the projected ATRR and transmission rates for the next Rate Year (the "Projection") and Schedule 1 rate for the next Rate Year, in accordance with the Formula Rate; and (2) the true-up for the Projection for the preceding calendar year in accordance with the Formula Rate (the "True-Up").⁴

The ATRR calculated as part of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2015 through May 31, 2016 (the "Rate Year" as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp's 2014 FERC Form No. 1, filed on April 17, 2015⁵, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate

² *PacifiCorp*, 142 FERC ¶ 63,023 (2013).

³ *PacifiCorp*, 143 FERC ¶ 61,162 at P5 (2013).

⁴ Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.*

⁵ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at www.eliibrary.ferc.gov.

components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as Enclosure 4 and for the True-Up as Enclosure 5. This analysis is simply for illustrative and informational purposes and has no impact on transmission customers' rates or charges.

PacifiCorp is providing the enclosures described above in native format with supporting worksheets for ease of review. In addition, PacifiCorp is including the following work papers and other materials in this informational filing:⁶

- Information supporting forecasted transmission plant additions as described in Section 1.3(d) of the Protocols including: (i) the expected date of completion, (ii) percent completion status as of the date of the Annual Update, (iii) a one-line diagrams of facilities with a value greater than \$5 million in cost, (iv) the estimated total installed cost of the facility, (v) the reason for the facility addition, and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider, is provided as Enclosure 6;
- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each "Material Change" is provided as Enclosure 7.

Lastly, PacifiCorp has included in this information filing certain supplemental information to its Annual Update consistent with prior Commission orders. Specifically, PacifiCorp has identified and documented the start-up and capital costs included in the 2015 Rate Year related to the Energy Imbalance Market.⁷ This information is provided as Enclosure 8. Additionally, PacifiCorp is including a copy of its annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update. This information is provided as Enclosure 9.⁸

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 15, 2015. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

⁷ Order Conditionally Accepting in Part and Rejecting in Part Proposed Tariff Revisions to Implement Energy Imbalance Market, Docket No. ER14-1578 (June 19, 2014).

⁸ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

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

3. **Supporting Documentation**

The following enclosures are included in this filing:

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form to reflect 2014 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) to reflect 2014 FERC Form No. 1 data and load data from the 2014 True-Up;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form to reflect 2014 FERC Form No. 1 data;
- **Enclosure 4 – Projection variance analysis**; which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2015 Projection and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2014 Projection;
- **Enclosure 5 – True-Up variance analysis**; which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2014 True-Up and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2013 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year**;
- **Enclosure 7 – Summary of Material Changes**;
- **Enclosure 8 – Energy Imbalance Market cost information**;
- **Enclosure 9 – 2015 Actuarial Study Report for Post-Retirement Benefits Other than Pensions**; for calendar year 2014 data.

In addition, each of the items provided in the enclosures described above are also made available on PacifiCorp’s OASIS website, at the address listed below in Section 4.

4. **Posting and Service**

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

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw. The Annual Update information is centralized in the following folder on the OASIS site: "2015 Transmission Formula Annual Update."⁹

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties¹⁰ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT as well as all intervening parties to the above-referenced proceeding.

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

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

5. Communications

Patrick C. Cannon
Senior Counsel
PacifiCorp
825 N.E. Multnomah, Suite 1800
Portland, OR 97232
Phone: (503) 813-5613
patrick.cannon@pacificorp.com

Rick Vail
Vice President, Transmission
PacifiCorp
825 N.E. Multnomah, Suite 1600
Portland, OR 97232
Phone: (503) 813-6938
rick.vail@pacificorp.com

⁹ See following folder location: PacifiCorp OASIS Tariff/Company Information/OATT Pricing/2015 Transmission Formula Annual Update.

¹⁰ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

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

Respectfully Submitted,

/s/ Patrick C. Cannon
Patrick C. Cannon

Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated at Portland, Oregon this 15th day of May, 2015.

/s/ Patrick C. Cannon

Patrick C. Cannon
PacifiCorp
825 N.E. Multnomah, Suite 1800
Portland, OR 97232
(503) 813-5613
(503) 813-7252 (facsimile)
patrick.cannon@pacificorp.com

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Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection |
|---|--|---------------|---|--------------------------------|
| | | | | 2014 Form 1 data Projection |
| Allocators | | | | |
| Wages & Salary Allocation Factor | | | | |
| 1 | Transmission Wages Expense | | 354.21b | 25,529,989 |
| 2 | Total Wages Expense | | 354.28b | 362,793,740 |
| 3 | Less A&G Wages Expense | | 354.27b | 41,620,401 |
| 4 | Total Wages Less A&G Wages Expense | | (Line 2 - Line 3) | 321,173,339 |
| 5 | Wages & Salary Allocator | | (Line 1 / Line 4) | 7.9490% |
| Plant Allocation Factors | | | | |
| 6 | Electric Plant in Service | (Note M) | Attachment 5 | 25,826,088,116 |
| 7 | Accumulated Depreciation (Total Electric Plant) | (Note M) | Attachment 5 | 8,395,189,232 |
| 8 | Accumulated Amortization | (Note N) | Attachment 5 | 555,584,758 |
| 9 | Total Accumulated Depreciation | | (Line 7 + 8) | 8,950,773,990 |
| 10 | Net Plant | | (Line 6 - Line 9) | 16,875,314,126 |
| 11 | Transmission Gross Plant (excluding Land Held for Future Use) | | (Line 24 - Line 23) | 5,884,326,772 |
| 12 | Gross Plant Allocator | | (Line 11 / Line 6) | 22.7844% |
| 13 | Transmission Net Plant (excluding Land Held for Future Use) | | (Line 32 - Line 23) | 4,362,025,017 |
| 14 | Net Plant Allocator | | (Line 13 / Line 10) | 25.8486% |
| Plant Calculations | | | | |
| Plant In Service | | | | |
| 15 | Transmission Plant In Service | (Note M) | Attachment 5 | 5,387,870,877 |
| 16 | New Transmission Plant Additions for Current Calendar Year (weighted by months in service) | (Notes A & P) | Attachment 6 | 311,624,183 |
| 17 | Total Transmission Plant | | (Line 15 + Line 16) | 5,699,495,060 |
| 18 | General Plant | (Note N) | Attachment 5 | 1,445,031,807 |
| 19 | Intangible Plant | (Note N) | Attachment 5 | 880,195,124 |
| 20 | Total General and Intangible Plant | | (Line 18 + Line 19) | 2,325,226,931 |
| 21 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 22 | General and Intangible Allocated to Transmission | | (Line 20 * Line 21) | 184,831,712 |
| 23 | Land Held for Future Use | (Notes B & L) | Attachment 5 | 3,657,534 |
| 24 | Total Plant In Rate Base | | (Line 17 + Line 22 + Line 23) | 5,887,984,306 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection |
|--|---|--------------|--|---|--------------------------------|
| | | | | | 2014 Form 1 data Projection |
| Accumulated Depreciation and Amortization | | | | | |
| 25 | Transmission Accumulated Depreciation | (Note M) | Attachment 5 | | 1,432,003,537 |
| 26 | Accumulated General Depreciation | (Note N) | Attachment 5 | 580,388,319 | |
| 27 | Accumulated Amortization | (Note N) | (Line 8) | 555,584,758 | |
| 28 | Accumulated General and Intangible Depreciation | | (Line 26 + 27) | 1,135,973,077 | |
| 29 | Wage & Salary Allocator | | (Line 5) | 7.9490% | |
| 30 | Subtotal General and Intangible Accum. Depreciation Allocated to Transmission | | (Line 28 * Line 29) | 90,298,218 | |
| 31 | Total Accumulated Depreciation and Amortization | | (Line 25 + Line 30) | | 1,522,301,755 |
| 32 | Total Net Property, Plant & Equipment | | (Line 24 - Line 31) | | 4,365,682,551 |
| Adjustments To Rate Base | | | | | |
| Accumulated Deferred Income Taxes | | | | | |
| 33 | ADIT net of FASB 106 and 109 | | Attachment 1A | | (942,356,425) |
| 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 | | (283,595) |
| Unfunded Reserves | | | | | |
| 36 | Unfunded Reserves | | Attachment 16 | | (12,269,910) |
| Prepayments | | | | | |
| 37 | Prepayments | (Note K & N) | Attachment 11 | | 5,579,629 |
| Abandoned Plant | | | | | |
| 38 | Unamortized Abandoned Plant | (Note O) | | | 0 |
| Materials and Supplies | | | | | |
| 39 | Undistributed Stores Expense | (Note N) | Attachment 5 | | 0 |
| 40 | Wage & Salary Allocator | | (Line 5) | 7.9490% | |
| 41 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 39 * Line 40) | | 0 |
| 42 | Construction Materials & Supplies | (Note N) | Attachment 5 | 111,221,100 | |
| 43 | Wage & Salary Allocator | | (Line 5) | 7.9490% | |
| 44 | Construction Materials & Supplies Allocated to Transmission | | (Line 42 * Line 43) | 8,840,938 | |
| 45 | Transmission Materials & Supplies | (Note N) | Attachment 5 | 490,752 | |
| 46 | Total Materials & Supplies Allocated to Transmission | | (Line 41 + Line 44 + Line 45) | | 9,331,690 |
| Cash Working Capital | | | | | |
| 47 | Operation & Maintenance Expense | | (Line 75) | 61,080,098 | |
| 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 | | (52,282,848) |
| 51 | Total Adjustment to Rate Base | | (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) | | (992,281,460) |
| 52 | Rate Base | | (Line 32 + Line 51) | | 3,373,401,091 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | |
|--|--|----------|---|------------------|-------------------|
| | | | | 2014 Form 1 data | Projection |
| Operations & Maintenance Expense | | | | | |
| Transmission O&M | | | | | |
| 53 | Transmission O&M | | Attachment 5 | | 211,652,510 |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | | Attachment 5 | | 10,425,712 |
| 55 | Less: Account 565 | | Attachment 5 | | 151,335,724 |
| 56 | Transmission O&M | | (Lines 53 - 55) | | 49,891,074 |
| Allocated Administrative & General Expenses | | | | | |
| 57 | Total A&G | | 323.197b | | 103,886,947 |
| 58 | Less Actual PBOP Expense Adjustment | (Note H) | Attachment 5 | | 0 |
| 59 | Less Property Insurance Account 924 | | 323.185b | | 15,633,179 |
| 60 | Less Regulatory Asset Amortizations Account 930.2 | | Attachment 5 | | 89,288 |
| 61 | Less Regulatory Commission Exp Account 928 | (Note D) | 323.189b | | 24,280,590 |
| 62 | Less General Advertising Exp Account 930.1 | | 323.191b | | 6,832 |
| 63 | Less Membership Dues | (Note C) | Attachment 5 | | 233,720 |
| 64 | Administrative & General Expenses | | (Line 57 - Sum (Lines 58 to 63)) | | 63,643,338 |
| 65 | Wage & Salary Allocator | | (Line 5) | | 7.9490% |
| 66 | Administrative & General Expenses Allocated to Transmission | | (Line 64 * Line 65) | | 5,058,993 |
| Directly Assigned A&G | | | | | |
| 67 | Regulatory Commission Exp Account 928 | (Note E) | Attachment 5 | | 2,568,100 |
| 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) | | 2,568,100 |
| 70 | Property Insurance Account 924 | (Note F) | Attachment 5 | | 15,633,179 |
| 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) | | 15,633,179 |
| 73 | Gross Plant Allocator | | (Line 12) | | 22.7844% |
| 74 | A&G Directly Assigned to Transmission | | (Line 72 * Line 73) | | 3,561,931 |
| 75 | Total Transmission O&M | | (Lines 56 + 66 + 69 + 74) | | 61,080,098 |
| Depreciation & Amortization Expense | | | | | |
| Depreciation Expense | | | | | |
| 76 | Transmission Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | Attachment 5 | | 92,085,625 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | Attachment 5 | | 40,653,484 |
| 78 | Intangible Amortization | (Note H) | Attachment 5 | | 39,290,397 |
| 79 | Total | | (Line 77 + Line 78) | | 79,943,881 |
| 80 | Wage & Salary Allocator | | (Line 5) | | 7.9490% |
| 81 | General Depreciation and Intangible Amortization Functionalized to Transmission | | (Line 79 * Line 80) | | 6,354,719 |
| 82 | Abandoned Plant Amortization | (Note O) | | | 0 |
| 83 | Total Transmission Depreciation & Amortization | | (Lines 76 + 81 + 82) | | 98,440,344 |
| Taxes Other Than Income | | | | | |
| 84 | Taxes Other than Income Taxes | | Attachment 2 | | 31,822,263 |
| 85 | Total Taxes Other than Income Taxes | | (Line 84) | | 31,822,263 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection |
|---|--|---------------|---|--------------------------------|
| | | | | 2014 Form 1 data Projection |
| Return \ Capitalization Calculations | | | | |
| Long-Term Debt | | | | |
| 86 | Account 221 Bonds | | Attachment 14 | 7,078,393,385 |
| 87 | Less Account 222 Reaquired Bonds | | Attachment 14 | 0 |
| 88 | Account 223 Long-term Advances from Associated Cos. | | Attachment 14 | 0 |
| 89 | Account 224 Other Long-term Debt | | Attachment 14 | 0 |
| 90 | Gross Proceeds Outstanding Long-term Debt | | Sum Lines 86 through 89 | 7,078,393,385 |
| 91 | Less Account 226 Unamortized Discount | (Note T) | Attachment 14 | 13,661,333 |
| 92 | Less Account 181 Unamortized Debt Expense | (Note T) | Attachment 14 | 34,644,580 |
| 93 | Less Account 189 Unamortized Loss on Reaquired Debt | (Note T) | Attachment 14 | 7,635,678 |
| 94 | Plus Account 225 Unamortized Premium | (Note T) | Attachment 14 | 85,639 |
| 95 | Plus Account 257 Unamortized Gain on Reaquired Debt | (Note T) | Attachment 14 | 0 |
| 96 | Net Proceeds Long Term Debt | | Sum Lines 90 through 95 | 7,022,537,432 |
| Long Term Debt Cost | | | | |
| 97 | Accounts 427 and 430 Long Term Interest Expense | (Notes R & T) | Attachment 14 | 358,380,033 |
| 98 | Less Hedging Expense | (Note R) | Attachment 14 | 0 |
| 99 | Account 428 Amortized Debt Discount and Expense | (Note T) | Attachment 14 | 4,073,420 |
| 100 | Account 428.1 Amortized Loss on Reaquired Debt | (Note T) | Attachment 14 | 905,935 |
| 101 | Less Account 429 Amortized Premium | (Note T) | Attachment 14 | 11,026 |
| 102 | Less Account 429.1 Amortized Gain on Reaquired Debt | (Note T) | Attachment 14 | 0 |
| 103 | Total Long Term Debt Cost | | Sum Lines 97 through 102 | 363,348,362 |
| Preferred Stock and Dividend | | | | |
| 104 | Account 204 Preferred Stock Issued | | Attachment 14 | 2,397,600 |
| 105 | Less Account 217 Reaquired Capital Stock (preferred) | | Attachment 14 | 0 |
| 106 | Account 207 Premium on Preferred Stock | | Attachment 14 | 0 |
| 107 | Account 207-208 Other Paid-In Capital (preferred) | | Attachment 14 | 0 |
| 108 | Less Account 213 Discount on Capital Stock (preferred) | | Attachment 14 | 0 |
| 109 | Less Account 214 Capital Stock Expense (preferred) | | Attachment 14 | 0 |
| 110 | Total Preferred Stock | | Sum Lines 104 through 109 | 2,397,600 |
| 111 | Preferred Dividend | | Attachment 14 (Enter positive) | 161,902 |
| Common Stock | | | | |
| 112 | Proprietary Capital | | Attachment 14 | 7,600,030,797 |
| 113 | Less: Total Preferred Stock | | (Line 110) | 2,397,600 |
| 114 | Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings | | Attachment 14 | 133,301,194 |
| 115 | Less: Account 219 | | Attachment 14 | (9,296,735) |
| 116 | Total Common Stock | | Sum Lines 112 through 115 | 7,473,628,738 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | |
|-------------------------------|--|---|---------------|---|------------------|--------------------|
| | | | | | 2014 Form 1 data | Projection |
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | | 51.35% |
| <hr/> | | | | | | |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / | | (Line 111 / Line 110) | | 6.75% |
| 122 | Common Cost | Total Preferred Stock Common Stock | (Note H) | Fixed | | 9.80% |
| <hr/> | | | | | | |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | | 5.03% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | | 7.5497% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | | 254,681,862 |
| <hr/> | | | | | | |
| Composite Income Taxes | | | | | | |
| Income Tax Rates | | | | | | |
| 128 | FIT = Federal Income Tax Rate | | (Note G) | | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | (Note G) | Attachment 5 | | 4.54% |
| 130 | p | (percent of federal income tax deductible for state purposes) | | Per state tax code | | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | | 37.951% |
| 132 | T / (1-T) | | | | | 61.163% |
| ITC Adjustment | | | | | | |
| 133 | Amortized Investment Tax Credit - Transmission Related | | | Attachment 5 | | (1,297,390) |
| 134 | ITC Adjust. Allocated to Trans. - Grossed Up | ITC Adjustment x 1 / (1-T) | | Line 133 * (1 / (1 - Line 131)) | | (2,090,912) |
| 135 | Income Tax Component = | (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = | | [Line 132 * Line 127 * (1- (Line 123 / Line 126))] | | 103,852,059 |
| 136 | Total Income Taxes | | | (Line 134 + Line 135) | | 101,761,146 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| | | 2015 Projection | |
|---|---|---|--------------------------------|
| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 Form 1 data Projection |
| Revenue Requirement | | | |
| Summary | | | |
| 137 | Net Property, Plant & Equipment | (Line 32) | 4,365,682,551 |
| 138 | Total Adjustment to Rate Base | (Line 51) | (992,281,460) |
| 139 | Rate Base | (Line 52) | 3,373,401,091 |
| 140 | Total Transmission O&M | (Line 75) | 61,080,098 |
| 141 | Total Transmission Depreciation & Amortization | (Line 83) | 98,440,344 |
| 142 | Taxes Other than Income | (Line 85) | 31,822,263 |
| 143 | Investment Return | (Line 127) | 254,681,862 |
| 144 | Income Taxes | (Line 136) | 101,761,146 |
| 145 | Gross Revenue Requirement | (Sum Lines 140 to 144) | 547,785,713 |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | |
| 146 | Transmission Plant In Service | (Line 15) | 5,387,870,877 |
| 147 | Excluded Transmission Facilities | (Note J) Attachment 15 | 239,989,391 |
| 148 | Included Transmission Facilities | (Line 146 - Line 147) | 5,147,881,486 |
| 149 | Inclusion Ratio | (Line 148 / Line 146) | 95.55% |
| 150 | Gross Revenue Requirement | (Line 145) | 547,785,713 |
| 151 | Adjusted Gross Revenue Requirement | (Line 149 * Line 150) | 523,385,953 |
| Revenue Credits | | | |
| 152 | Revenue Credits | Attachment 3 | 148,187,356 |
| 153 | Net Revenue Requirement | (Line 151 - Line 152) | 375,198,596 |
| Net Plant Carrying Charge | | | |
| 154 | Gross Revenue Requirement | (Line 150) | 547,785,713 |
| 155 | Net Transmission Plant | (Line 17 - Line 25 + Line 34) | 4,267,491,523 |
| 156 | Net Plant Carrying Charge | (Line 154 / Line 155) | 12.8362% |
| 157 | Net Plant Carrying Charge without Depreciation | (Line 154 - Line 76) / Line 155 | 10.6784% |
| 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | (Line 154 - Line 76 - Line 127 - Line 136) / Line 155 | 2.3259% |
| Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE | | | |
| 159 | Gross Revenue Requirement Less Return and Taxes | (Line 150 - Line 143 - Line 144) | 191,342,706 |
| 160 | Increased Return and Taxes | Attachment 4 | 384,360,077 |
| 161 | Net Revenue Requirement per 100 Basis Point increase in ROE | (Line 159 + Line 160) | 575,702,782 |
| 162 | Net Transmission Plant | (Line 17 - Line 25 + Line 34) | 4,267,491,523 |
| 163 | Net Plant Carrying Charge per 100 Basis Point increase in ROE | (Line 161 / Line 162) | 13.4904% |
| 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | (Line 161 - Line 76) / Line 162 | 11.3326% |
| 165 | Net Revenue Requirement | (Line 153) | 375,198,596 |
| 166 | Facility Credits under Section 30.9 of the OATT | Attachment 5 | 0 |
| 167 | Transmission Incentive Credit | Attachment 7 | 4,421,057 |
| 168 | Interest on Network Upgrade Facilities | Attachment 5 | 1,751,604 |
| 169 | Net Zonal Revenue Requirement | (Line 165 + 166 + 167 + 168) | 381,371,257 |
| Network Service Rate | | | |
| 170 | 12 CP Monthly Peak (MW) | (Note I) Attachment 9a/9b | 13,379 |
| 171 | Rate (\$/MW-year) | (Line 169 / 170) | 28,506 |
| 172 | Network Service Rate (\$/MW-year) | (Line 171) | 28,506 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

2015 Projection

| | | | |
|-------------------------|-------|---|--------------------------------|
| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 Form 1 data Projection |
|-------------------------|-------|---|--------------------------------|

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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 | \$523,385,953 |
| | Revenue Credits: | | |
| 2 | Acct 454 - Allocable to Transmission | Attachment 3, Line 6 | \$5,389,263 |
| 3 | Acct 456 - Allocable to Transmission | Attachment 3, Line 12 | \$142,798,094 |
| 4 | Total Revenue Credits | Line 2 + Line 3 | \$148,187,356 |
| 5 | Interest on Network Upgrades | Attachment 5 | \$1,751,604 |
| 6 | Transmission Incentive Credit | Attachment 7 | \$4,421,057 |
| 7 | Annual Transmission Revenue Requirement | Line 1 - Line 4 + Line 5 + Line 6 | \$381,371,257 |
| 8 | Divisor - 12 Month Average Transmission Peak (MW) | Appendix A, Line 170 | 13,379 |
| | Rates: | | |
| 9 | Transmission Rate (\$/kW-year) | Line 7 / Line 8 / 1000 | \$28.505697 |
| 10 | Transmission Rate (\$/kW-month) | Line 9 / 12 months | \$2.375475 |
| 11 | Weekly Firm/Non-Firm Rate (\$/kW-week) | Line 9 / 52 weeks | \$0.548186 |
| | Daily Firm/Non-Firm Rates: | | |
| 12 | On-Peak Days (\$/kW) | Line 11 / 5 days | \$0.109637 |
| 13 | Off-Peak Days (\$/kW) | Line 11 / 7 days | \$0.078312 |
| | Non-Firm Hourly Rates: | | |
| 14 | On-Peak Hours (\$/MWh) | Line 12 / 16 hours * 1000 | \$6.85 |
| 15 | Off-Peak Hours (\$/MWh) | Line 13 / 24 hours * 1000 | \$3.26 |

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

| Line | Description (A) | Reference (B) | Total Company | Gas, Prod., Dist., or Other | Transmission Related (C) | Plant Related (D) | Labor Related (E) | Total Transmission ADIT (F) |
|------|--|-------------------------|-----------------|--------------------------------|--------------------------------|----------------------|----------------------|---------------------------------------|
| 1 | ADIT-282 | Sch. 282 Below | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |
| 2 | ADIT-281 | Sch. 281 Below | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |
| 4 | ADIT-190 | Sch. 190 Below | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (3,852,749,211) | (2,786,719,051) | (876,131,772) | 9,988,122 | (199,886,510) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 25.8486% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (876,131,772) | 2,581,785 | (15,888,929) | |
| 8 | Total Transmission ADIT | Sum Cols. (C), (D), (E) | | | | | | Attachment 1a input --> (889,438,916) |

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

Schedule ADIT-190

| Description | Form 1 Reference | Total Company (B) | Gas, Prod., Dist Or Other Related (C) | Transmission Related (D) | Plant Related (E) | Labor Related (F) | Justification (G) |
|--------------------------------|------------------|--------------------------------------|--|--------------------------------|-------------------------|-------------------------|--|
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | (230) | 0 | 0 | (230) | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 33,240 | 0 | 0 | 33,240 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 13,587,776 | 0 | 0 | 13,587,776 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,493,452 | 0 | 0 | 3,493,452 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 836,596 | 836,596 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | 1,332,639 | 0 | 0 | 1,332,639 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,023,418 | 0 | 0 | 12,023,418 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | (9,806) | 0 | 0 | (9,806) | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,010,312 | 0 | 0 | 4,010,312 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 41,745,898 | 41,745,898 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 21,530,714 | 21,530,714 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 10,824,586 | 10,824,586 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 8,690,450 | 8,690,450 | 0 | 0 | Reclass current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 9,809,203 | 9,809,203 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 46,803,854 | 46,803,854 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 862,803 | 862,803 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 42,675 | 42,675 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 577,442 | 577,442 | 0 | 0 | Regulatory liability established to record UT of REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 5,359,166 | 5,359,166 | 0 | 0 | Regulatory liability established to record WA of REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 46,977 | 46,977 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 2,270,286 | 2,270,286 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | 3,455,839 | 3,455,839 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 23,653 | 23,653 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 80,454 | 80,454 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 349,963 | 349,963 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |

| | | | | | | | | | | |
|--------|---------|---------------------------------------|--|-----------|-----------|---|---|---|---|---|
| 137237 | 715.720 | RL - BPA Balancing Acct WA | | 56,828 | 56,828 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | | 340,061 | 340,061 | 0 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE program. |
| 137300 | 610.144 | Reg Liability Current - DSM | | 2,559,249 | 2,559,249 | 0 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | | 549,791 | 549,791 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | | 423,624 | 423,624 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | | 1,162,323 | 1,162,323 | 0 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | | 1,037,182 | 1,037,182 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | | 125,344 | 125,344 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | | 33,340 | 33,340 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | | 1,111,867 | 1,111,867 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | | 34,642 | 34,642 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | | 108,925 | 108,925 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | | 289,786 | 289,786 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | | (108,173) | (108,173) | 0 | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | | 47,174 | 47,174 | 0 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | | 169,077 | 169,077 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | | 119,659 | 119,659 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | | 872,126 | 872,126 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | | 5,625,159 | 5,625,159 | 0 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | | 122 | 122 | 0 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | | 307,492 | 307,492 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | | (23,778) | (23,778) | 0 | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | | 2,792,782 | 2,792,782 | 0 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 691,902 | 691,902 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 1,816,804 | 1,816,804 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,067,055 | 2,067,055 | 0 | 0 | 0 | 0 | Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |

| | | | | | | | | | | |
|-------------------------------------|---|--|--------------|--------------|---------|---|---|---|---|---|
| State Carryforwards | | | | | | | | | | |
| 137402 | DTA NOL Carryforward State Current | | 6,031,000 | 6,031,000 | 0 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | DTA State NOL Fed Detriment - Current | | (2,110,850) | (2,110,850) | 0 | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | DTA State Charitable Contribution Limit | | 415,739 | 415,739 | 0 | 0 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | DTA Net Operating Loss Carryforward-State | | 74,405,204 | 74,405,204 | 0 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | DTA Federal Detriment of State NOL | | (26,187,330) | (26,187,330) | 0 | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | DTA 930.100 Oregon BETC Credits | | 2,494,918 | 2,494,918 | 0 | 0 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | DTA Idaho ITC Carryforward | | 9,881,182 | 9,881,182 | 0 | 0 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | DTA Colorado Tax Credit Carryforward | | 188,997 | 188,997 | 0 | 0 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | DTA AZ State Tax Credit Carryforward | | 37,403 | 37,403 | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | DTA CA AMT Credit Carryforward | | 342,050 | 342,050 | 0 | 0 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | | |
| 287498 | 425.140 USA Power Accrual | | 44,259,760 | 44,259,760 | 0 | 0 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 Injuries & Damages | | 22,507,872 | 22,507,872 | 0 | 0 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | | |
| 287339 | 105.400 FAS 143 ARO Liability | | 47,989,295 | 47,989,295 | 0 | 0 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | | |
| 137235 | 505.125 Accrued Royalties | | 3,247 | 3,247 | 0 | 0 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | - - - - Valuation Allowance for DTA - Current | | (4,376,059) | (4,376,059) | 0 | 0 | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 PMI Fuel Cost Adjustment | | 1,224,637 | 1,224,637 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 M&S Inventory Write-off | | 988,534 | 988,534 | 0 | 0 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 Bad Debts Allowance - Cash | | 3,507,832 | 3,507,832 | 0 | 0 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 N Umpqua Settlement Agmt | | 9,730,195 | 9,730,195 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 Misc Current & Accrued Liab | | 790,984 | 790,984 | 0 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | - - - - Curr def fed tax corr ben of int | | 450,345 | 450,345 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | - - - - Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | - - - - Curr def state tax corr ben of int | | 58,414 | 58,414 | 0 | 0 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 Environmental Liab- Reg | | 8,941,055 | 8,941,055 | 0 | 0 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 Environmental Liab- NonReg | | 1,135,379 | 1,135,379 | 0 | 0 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 Rogue River-Habitat Enhance | | 19,809 | 19,809 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 Lewis River- LWD Fund Liab | | 325,639 | 325,639 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 Deferred Revenue - Citibank | | 160,638 | 160,638 | 0 | 0 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 ITC | | 10,443,292 | 10,443,292 | 0 | 0 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 MCI F.O.G. Wire Lease | | 211,726 | 211,726 | 0 | 0 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 Def Reg Asset-Transmission | | 58,150 | 0 | 58,150 | 0 | 0 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 Def Reg Asset-Foote Creek Contract | | 58,725 | 0 | 58,725 | 0 | 0 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 Redding Contract - Prepaid | | 417,496 | 0 | 417,496 | 0 | 0 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 Distribution O&M Amort of W | | 1,984,652 | 1,984,652 | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 Other Environmental Liabili | | 68,132 | 68,132 | 0 | 0 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 Unearned Joint Use Pole Con | | 1,095,494 | 1,095,494 | 0 | 0 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 Bear River Settlement Agreement | | 6,197,443 | 6,197,443 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287417 | 605.710 Reverse Accrued Final Reclamation | | 4,605,489 | 4,605,489 | 0 | 0 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 Safe Harbor Leases - Cholla | | 38,193,063 | 38,193,063 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 Deseret Settlement Rec | | 247,647 | 247,647 | 0 | 0 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |

| | | | | | | | | |
|---|-------|---|-------------|-------------|---------|---|------------|---|
| 287807 | ----- | Non-curr def fed tax cor ben of int | 198,524 | 198,524 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 269,417 | 269,417 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 25,753 | 25,753 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 34,948 | 34,948 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | | | | | | |
| Subtotal - p234 | | | 482,567,288 | 447,562,116 | 534,371 | 0 | 34,470,801 | |
| Less FASB 109 Above if not separately removed | | | 17,885,255 | 17,885,255 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,010,312 | 0 | 0 | 0 | 4,010,312 | |
| Total | | | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 | | B | C | D | E | F | G |
|---|-------|---|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 281 | | | | | | | |
| Electric: | | | | | | | |
| 287960 | ----- | Accelerated Pollution Control Facilities Depreciation | (226,880,978) | (226,880,978) | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p275 | | | (226,880,978) | (226,880,978) | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | | (226,880,978) | (226,880,978) | 0 | 0 | |

Instructions for Account 281:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- 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-282

| A | | B | C | D | E | F | G |
|--------------------|---------|--|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | |
| 287605 | 105.147 | §1031 Exchange | (172,878) | (172,878) | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 221,572 | 221,572 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (31,465,480) | (31,465,480) | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 201,866,799 | 201,866,799 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,279,586) | 0 | 0 | (1,279,586) | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,542,159) | (4,542,159) | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,087,905,920 | 2,087,905,920 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 347,192 | 347,192 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 1,457,691 | 1,457,691 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (18,402,763) | (18,402,763) | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 26,807,250 | 26,807,250 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 876,666,143 | (876,666,143) | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 45,088,279 | 0 | (45,088,279) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 179,562,151 | 0 | (179,562,151) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (5,159,359) | 0 | 0 | (5,159,359) | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,443,010 | 0 | 0 | 1,443,010 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |

| | | | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|------------|---------------|---|--|
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 236,008,289 | 236,008,289 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (195,796,231) | (195,796,231) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287605 | 105.141 | Debt AFUDC | (218,407,507) | (218,407,507) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flowthrough | (82,292,410) | (82,292,410) | 0 | 0 | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287905 | 105.139 | Equity AFUDC | (60,725,067) | (60,725,067) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,324,932,097) | (5,324,932,097) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (87,192,240) | (87,192,240) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 23,147,349 | 0 | 0 | 0 | 23,147,349 | 0 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (319,897,165) | (319,897,165) | 0 | 0 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec. 174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (286,327,923) | (286,327,923) | 0 | 0 | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 226,880,978 | 226,880,978 | 0 | 0 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 30,562,252 | 30,562,252 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (290,884,666) | (290,884,666) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287313 | 105.450 | RL - Non-ARO Liability | 319,897,165 | 319,897,165 | 0 | 0 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 236,782 | 236,782 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (212,894,913) | (212,894,913) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287771 | 110.205 | Tax Depletion-SRC | 388,365 | 388,365 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 0 | 0 | | | | | | |
| Subtotal - p275 | | | (3,991,613,412) | (2,908,448,253) | (876,666,143) | 18,151,414 | | (224,650,430) | | |
| Less FASB 109 Above if not separately removed | | | (286,327,923) | (286,327,923) | 0 | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | | (224,650,430) | | |

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to 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-283

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|---------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287642 | 105.401 | RA - ARO | (19,316,596) | (19,316,596) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (2,277,060) | (2,277,060) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,526,397) | (1,526,397) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 44,840 | 44,840 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 73,180 | 73,180 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 131,920 | 131,920 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 174,423 | 174,423 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,925,316 | 1,925,316 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (833,113) | (833,113) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (985,243) | (985,243) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (5,317,990) | (5,317,990) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (3,977,714) | (3,977,714) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (13,392,627) | (13,392,627) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (3,051,149) | (3,051,149) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,791,976) | (8,791,976) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (5,765,987) | (5,765,987) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 47,174 | 47,174 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,296) | (15,296) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (21,048) | (21,048) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (304,719) | (304,719) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (70,089) | (70,089) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (187,309) | (187,309) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (380,055) | (380,055) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | 2,179,194 | 2,179,194 | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287576 | 430.110 | RA - DSM Balance Reclass | (2,179,193) | (2,179,193) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (175,126,608) | (175,126,608) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287634 | 415.300 | RA - Environmental Costs | (14,463,182) | (14,463,182) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 404,968 | 404,968 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (120,407,523) | (120,407,523) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (28,328,558) | (28,328,558) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (2,694,214) | (2,694,214) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |

| | | | | | | | | |
|--------|---------|--|--------------|--------------|---|---|-------------|---|
| 287587 | 415.703 | RA - Goodnoe Hills Settlement - WY | (161,291) | (161,291) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (12,149,676) | (12,149,676) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (350,066) | (350,066) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (43,322) | (43,322) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (38,726) | (38,726) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (181,781) | (181,781) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | (457,468) | (457,468) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | (210,698) | (210,698) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (47,174) | (47,174) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (107,232) | (107,232) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 2,636 | 2,636 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | (2,636) | (2,636) | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (23,778) | (23,778) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (429,873) | (429,873) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (2,935,434) | 0 | 0 | 0 | (2,935,434) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt "NEW" | (3,070,214) | (3,070,214) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (33,184) | (33,184) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (366,292) | (366,292) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (422,999) | (422,999) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (69,291) | (69,291) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | (26,938) | (26,938) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | (157,263) | (157,263) | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | (5,721) | (5,721) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (1,191,086) | (1,191,086) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,934,498) | (4,934,498) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (1,392,379) | (1,392,379) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (659,210) | (659,210) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,252,130) | (1,252,130) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (305,969) | (305,969) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (15,056) | (15,056) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (265,657) | (265,657) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | (10,584,405) | (10,584,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (140,303) | (140,303) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |

| | | | | | | | | | | |
|-------------------------|---------|---|--------------|--------------|---|---|---|---|-------------|---|
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | (1) | (1) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | (77,798) | (77,798) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,357,626) | (1,357,626) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | (447,158) | (447,158) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | (212,197) | (212,197) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | (336,462) | (336,462) | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (266,486) | (266,486) | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (20,633,788) | (20,633,788) | 0 | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (55,334,314) | (55,334,314) | 0 | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | | |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (104,496) | (104,496) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,566,793) | (1,566,793) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | (1,693,307) | (1,693,307) | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,471,515) | (1,471,515) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | (8,753,853) | (8,753,853) | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287656 | 425.280 | Joseph Settlement | (212,895) | (212,895) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (2,364,655) | 0 | 0 | 0 | 0 | 0 | (2,364,655) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | (984,019) | (984,019) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (36,944) | (36,944) | 0 | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 287669 | 210.180 | Prepaid Membership Fees | (959,917) | (959,917) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (111,591) | (111,591) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (305,252) | (305,252) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,163,292) | 0 | 0 | 0 | 0 | 0 | (8,163,292) | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (998,388) | (998,388) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 287653 | 425.250 | TGS Buyout | (35,725) | (35,725) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |

| | | | | | | | | |
|--|---------|--|---------------|---------------|---|-------------|-------------|---|
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,576,681) | (1,576,681) | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (396,480) | 0 | 0 | 0 | (396,480) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (41,480) | (41,480) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (118,508) | (118,508) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | ----- | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | | | | | |
| Subtotal - p277 | | | (556,381,073) | (542,521,212) | 0 | (8,163,292) | (5,696,569) | |
| Less FASB 109 Above if not separately removed | | | (175,126,608) | (175,126,608) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |

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

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

| Line | Description | 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 | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |
| 2 | ADIT-281 | Sch. 281 Below | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (464,012,490) | (450,200,710) | 0 | (8,301,728) | (5,510,052) | |
| 4 | ADIT-190 | Sch. 190 Below | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (4,156,830,732) | (3,033,473,282) | (928,379,017) | 8,499,524 | (203,477,957) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 25.8486% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (928,379,017) | 2,197,004 | (16,174,412) | |
| 8 | Total End of Year Transmission ADIT | Sum Cols. (C), (D), (E) | | | | | | (942,356,425) |
| 9 | Beginning of Year Total (Attachment 1) | | | | (876,131,772) | 2,581,785 | (15,888,929) | (889,438,916) |
| 10 | Appendix A, line 33 input | Line 8 for Projection and average of Lines 8 & 9 for True-Up | | | | | | (942,356,425) |

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

Schedule ADIT-190

| Description | Form 1 Reference | B | C | D | E | F | G |
|--------------------------------|------------------|--------------------------------------|-----------------------------------|----------------------|---------------|---------------|--|
| | | Total Company | Gas, Prod., Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | 396,188 | 0 | 0 | 396,188 | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 65,491 | 0 | 0 | 65,491 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 10,677,928 | 0 | 0 | 10,677,928 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287220 | 720.560 | Pension | 42,004,416 | 42,004,416 | 0 | 0 | Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation. |
| 287300 | 920.182 | LTIP - non current | 2,631,997 | 0 | 0 | 2,631,997 | Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,689,534 | 0 | 0 | 3,689,534 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 881,430 | 881,430 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | 1,237,377 | 0 | 0 | 1,237,377 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,794,245 | 0 | 0 | 12,794,245 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,238,777 | 0 | 0 | 4,238,777 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287460 | 720.800 | FAS 158 Pension Liability | 63,703,014 | 63,703,014 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 20,850,623 | 20,850,623 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 23,893,147 | 23,893,147 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 19,099,710 | 19,099,710 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 4,980,501 | 4,980,501 | 0 | 0 | Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 13,316,395 | 13,316,395 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 41,823,354 | 41,823,354 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 46,285 | 46,285 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137213 | 705.525 | RL OR RECs in Rate - Current | 153,692 | 153,692 | 0 | 0 | Regulatory liability established to record OR REC's current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record UT REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record WA REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 358,886 | 358,886 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 3,839,456 | 3,839,456 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |

| | | | | | | | | |
|--------|---------|--|-----------|-----------|---|---|---|---|
| 137228 | 705.536 | RL CA GHG RL - C | 1,102,333 | 1,102,333 | 0 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 330,725 | 330,725 | 0 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 878,553 | 878,553 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | 256,166 | 256,166 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program. |
| 137300 | 610.144 | Reg Liability Current - DSM | 717,505 | 717,505 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | 947,522 | 947,522 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | 494,423 | 494,423 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | 998,298 | 998,298 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | 1,072,010 | 1,072,010 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | 131,501 | 131,501 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | 50,647 | 50,647 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | 1,200,413 | 1,200,413 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | 46,892 | 46,892 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | 133,301 | 133,301 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | 0 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | (105,045) | (105,045) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287233 | 705.515 | RL - Deferred Excess NPC - OR - noncurrent | 2,286,645 | 2,286,645 | 0 | 0 | 0 | Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | 23,587 | 23,587 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287239 | 705.600 | RL - OR 2012 GRC Giveback | (158,722) | (158,722) | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287253 | 705.400 | Reg Lia - OR Inj & Dam Reserve | 791,291 | 791,291 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | 393,344 | 393,344 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | 144,868 | 144,868 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | 1,318,284 | 1,318,284 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | 4,678,951 | 4,678,951 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | (10,682) | (10,682) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | (21,406) | (21,406) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | 2,454,254 | 2,454,254 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |

| | | | | | | | | | | |
|-------------------------------------|---------|--|--|--------------|--------------|---|---|---|---|---|
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,125,829 | 2,125,829 | 0 | 0 | 0 | 0 | Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| 287486 | 415.926 | RL - Depre | | 324,479 | 324,479 | 0 | 0 | 0 | 0 | Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| 287487 | 415.927 | RL - Depre | | 253,701 | 253,701 | 0 | 0 | 0 | 0 | Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| State Carry forwards | | | | | | | | | | |
| 137402 | | DTA NOL Carry forward State Current | | 9,531,000 | 9,531,000 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | | DTA State NOL Fed Detriment - Current | | (3,335,850) | (3,335,850) | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | | DTA State Charitable Contribution Limit | | 362,421 | 362,421 | 0 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | | DTA Net Operating Loss Carry forward-State | | 70,029,092 | 70,029,092 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | | DTA Federal Detriment of State NOL | | (24,637,030) | (24,637,030) | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | | DTA 930.100 Oregon BETC Credits | | 2,104,918 | 2,104,918 | 0 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | | DTA Idaho ITC Carry forward | | 10,496,243 | 10,496,243 | 0 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | | DTA Colorado Tax Credit Carry forward | | 191,296 | 191,296 | 0 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | | DTA AZ State Tax Credit Carry forward | | 0 | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | | DTA CA AMT Credit Carry forward | | 320,577 | 320,577 | 0 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | | |
| 137510 | 415.815 | Ins Resv | | (19,012,454) | (19,012,454) | 0 | 0 | 0 | 0 | Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses. |
| 287498 | 425.140 | USA Power Accrual | | 45,201,007 | 45,201,007 | 0 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 24,999,830 | 24,999,830 | 0 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,023,073 | 47,023,073 | 0 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 2,882 | 2,882 | 0 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | - - - - | Valuation Allowance for DTA - Current | | (6,068,202) | (6,068,202) | 0 | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,699,031 | 1,699,031 | 0 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 753,807 | 753,807 | 0 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 2,999,790 | 2,999,790 | 0 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,643,394 | 9,643,394 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 2,014,332 | 2,014,332 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | - - - - | Curr def fed tax corr ben of int | | 506,170 | 506,170 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | - - - - | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | - - - - | Curr def state tax corr ben of int | | 65,656 | 65,656 | 0 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,132,866 | 8,132,866 | 0 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,015,138 | 1,015,138 | 0 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 17,076 | 17,076 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |

| | | | | | | | | |
|--|---------|---|--------------------|--------------------|----------------|----------|-------------------|---|
| 287290 | 425.150 | Lewis River- LWD Fund Liab | 350,922 | 350,922 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | 102,040 | 102,040 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | 8,686,382 | 8,686,382 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 | MCI F.O.G. Wire Lease | 211,697 | 211,697 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | 134,341 | 0 | 134,341 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | 6,489 | 0 | 6,489 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | 208,767 | 0 | 208,767 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 | Distribution O&M Amort of W | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liability | 72,107 | 72,107 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,106,433 | 1,106,433 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,288,267 | 6,288,267 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287393 | 425.110 | Tenant Lease Allowances | 106,095 | 106,095 | 0 | 0 | 0 | Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 5,531,713 | 5,531,713 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 37,922,708 | 37,922,708 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 207,987 | 207,987 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 316,817 | 316,817 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 460,534 | 460,534 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 41,097 | 41,097 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 59,739 | 59,739 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | 5 | 5 | | | | |
| Subtotal - p234 | | | 544,969,532 | 508,888,398 | 349,597 | 0 | 35,731,537 | |
| Less FASB 109 Above if not separately removed | | | 13,365,333 | 13,365,333 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,238,777 | 0 | 0 | 0 | 4,238,777 | |
| Total | | | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |

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 | B | C | D | E | F | G |
|--|---|---------------|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 281 | | | | | | | |
| Electric: | | | | | | | |
| 287960 | ----- Accelerated Pollution Control Facilities Depreciation | (252,151,842) | (252,151,842) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p273 | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|---|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 202,295 | 202,295 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (29,991,665) | (29,991,665) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 216,619,156 | 216,619,156 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,342,152) | 0 | 0 | (1,342,152) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,099,158) | (4,099,158) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,385,533,129 | 2,385,533,129 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 233,824 | 233,824 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 5,238,233 | 5,238,233 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (20,319,657) | (20,319,657) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 25,659,474 | 25,659,474 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 928,728,614 | (928,728,614) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 43,264,695 | 0 | 0 | (43,264,695) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 186,195,970 | 0 | 0 | (186,195,970) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (4,620,991) | 0 | 0 | (4,620,991) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,381,474 | 0 | 0 | 1,381,474 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 264,295,570 | 264,295,570 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (213,476,350) | (213,476,350) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287224 | 145.030 | CWIP Reserve | 572,328 | 572,328 | 0 | 0 | 0 | PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve. |
| 287605 | 105.141 | Debt AFUDC | (227,986,595) | (227,986,595) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flow through | (91,871,232) | (91,871,232) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.139 | Equity AFUDC | (79,907,752) | (79,907,752) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287928 | 425.310 | Hydro Relicensing Obligation | (8,244,188) | (8,244,188) | 0 | 0 | 0 | PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,809,833,122) | (5,809,833,122) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (89,080,538) | (89,080,538) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 21,382,921 | 0 | 0 | 21,382,921 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation. |

| | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|---------------|--|
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (335,205,507) | (335,205,507) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (276,749,101) | (276,749,101) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 100.110 | RA- Solar ITC Basis Adj. - Fixed Assets | (51,074) | (51,074) | 0 | 0 | 0 | PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 252,151,842 | 252,151,842 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 31,275,532 | 31,275,532 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (350,541,144) | (350,541,144) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287221 | 415.933 | RL - Contra-Carbon Decommissioning - ID | (366,853) | (366,853) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04). |
| 287222 | 415.934 | RL - Contra-Carbon Decommissioning - UT | (2,559,391) | (2,559,391) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200). |
| 287223 | 415.935 | RL - Contra-Carbon Decommissioning - WY | (933,685) | (933,685) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11). |
| 287313 | 105.450 | RL - Non-ARO Liability | 335,205,507 | 335,205,507 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 248,818 | 248,818 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (229,336,182) | (229,336,182) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287605 | 105.116 | Solar ITC Basis Adjustment | (2,190) | (2,190) | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287771 | 110.205 | Tax Depletion-SRC | 321,959 | 321,959 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 1 | 1 | | | | |
| Subtotal - p275 | | | (4,244,780,923) | (3,103,392,896) | (928,728,614) | 16,801,252 | (229,460,665) | |
| Less FASB 109 Above if not separately removed | | | (276,749,101) | (276,749,101) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |

Instructions for Account 282:

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

PacifiCorp

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287847 | 415.423 | Contra RA - PP&E Deer Creek | 37,233,105 | 37,233,105 | 0 | 0 | 0 | Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS. |
| 287849 | 415.424 | Contra RA - Deer Creek Abandonment | 11,602,009 | 11,602,009 | 0 | 0 | 0 | Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment. |
| 287642 | 105.401 | RA - ARO | (19,485,662) | (19,485,662) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 137332 | 415.699 | RA - BPA Balancing Account - OR | (557,322) | (557,322) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 137337 | 715.721 | RA - BPA Balancing Account - WA | (120,288) | (120,288) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 287984 | 415.923 | RA - Carbon Unrecovered Plant - ID | (799,389) | (799,389) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287985 | 415.924 | RA - Carbon Unrecovered Plant - UT | (5,540,548) | (5,540,548) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287986 | 415.925 | RA - Carbon Unrecovered Plant - WY | (2,022,666) | (2,022,666) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (1,138,530) | (1,138,530) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,100,426) | (1,100,426) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 32,327 | 32,327 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 52,758 | 52,758 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 95,105 | 95,105 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 139,539 | 139,539 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,540,253 | 1,540,253 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (1,292,091) | (1,292,091) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (1,400,430) | (1,400,430) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (7,514,841) | (7,514,841) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (2,202,838) | (2,202,838) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (16,126,370) | (16,126,370) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (7,814,810) | (7,814,810) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,224,943) | (8,224,943) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (1,704,320) | (1,704,320) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 23,587 | 23,587 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,311) | (15,311) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (14,812) | (14,812) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (405,912) | (405,912) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (96,403) | (96,403) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (257,060) | (257,060) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (8,122,990) | (8,122,990) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | (7,405,486) | (7,405,486) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287981 | 415.920 | RA - Depreciation Increase - Idaho | (603,213) | (603,213) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287982 | 415.921 | RA - Depreciation Increase - Utah | (801,795) | (801,795) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287983 | 415.922 | RA - Depreciation Increase - Wyoming | (2,768,962) | (2,768,962) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287576 | 430.110 | RA - DSM Balance Reclass | 7,405,487 | 7,405,487 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (169,267,915) | (169,267,915) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287946 | 100.105 | RA - Effects of Ratemaking - WA Flowthrough | (96,685) | (96,685) | 0 | 0 | 0 | Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287840 | 415.410 | RA - Energy West Mining | (85,327,212) | (85,327,212) | 0 | 0 | 0 | In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. |
| 287634 | 415.300 | RA - Environmental Costs | (15,746,789) | (15,746,789) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 538,348 | 538,348 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (181,073,140) | (181,073,140) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (5,723,001) | (5,723,001) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (1,939,547) | (1,939,547) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (153,227) | (153,227) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (11,070,491) | (11,070,491) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (339,693) | (339,693) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (41,156) | (41,156) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (19,363) | (19,363) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (90,891) | (90,891) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (23,587) | (23,587) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (54,038) | (54,038) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 137509 | 415.585 | RA - OR Sch 203 Black Cap Solar | (4,392) | (4,392) | 0 | 0 | 0 | Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | 139,919 | 139,919 | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (320,047) | (320,047) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (322,405) | (322,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (3,173,252) | 0 | 0 | 0 | (3,173,252) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt *NEW* | (2,726,402) | (2,726,402) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (26,547) | (26,547) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (293,034) | (293,034) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (317,250) | (317,250) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |

| | | | | | | | | |
|--------|---------|--|-------------|-------------|---|---|---|---|
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (59,342) | (59,342) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287858 | 415.676 | RA - Preferred Stock Redemption - WY | (99,394) | (99,394) | 0 | 0 | 0 | Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 287996 | 415.675 | RA - Preferred Stock Redemption Loss - UT | (288,416) | (288,416) | 0 | 0 | 0 | Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (2,732,204) | (2,732,204) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,479,213) | (4,479,213) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137315 | 415.903 | RA - REC Sales Deferral - WA - Current | (699,803) | (699,803) | 0 | 0 | 0 | Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 287888 | 415.882 | RA - REC Sales Deferral - WA - Noncurrent | (1,166,338) | (1,166,338) | 0 | 0 | 0 | Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (834,340) | (834,340) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (3,405) | (3,405) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,564,488) | (1,564,488) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (341,076) | (341,076) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (8,364) | (8,364) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (252,374) | (252,374) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (120,497) | (120,497) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,018,220) | (1,018,220) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | | |
|--|---------|---|----------------------|----------------------|----------|----------|--------------------|--------------------|---|
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (178,699) | (178,699) | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (32,416,108) | (32,416,108) | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (46,685,346) | (46,685,346) | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | |
| 287995 | 720.550 | Accrued CIC Severance | (9,806) | 0 | 0 | 0 | 0 | (9,806) | Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees. |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (3,062,782) | (3,062,782) | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,044,529) | (1,044,529) | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | 0 | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,406,355) | (1,406,355) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | 0 | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 287656 | 425.280 | Joseph Settlement | (160,757) | (160,757) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (223,117) | 0 | 0 | 0 | 0 | (223,117) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | 0 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (4,031) | (4,031) | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 137512 | 320.291 | Prepaid IBEW 57 Pension Contribution - Current | (1,593,942) | 0 | 0 | 0 | 0 | (1,593,942) | Prefunded contributions to Local 57 pension fund are recorded as prepaid expense. |
| 287669 | 210.180 | Prepaid Membership Fees | (2,273,169) | (2,273,169) | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 137513 | 210.195 | Prepaid Surety Bond | (60,245) | (60,245) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (131,155) | (131,155) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (327,126) | (327,126) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,301,728) | 0 | 0 | 0 | (8,301,728) | 0 | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (1,013,763) | (1,013,763) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 137511 | 210.190 | Prepaid Water Rights | (261,694) | (261,694) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid water rights and water fees. |
| 287927 | 100.110 | RA - Solar ITC Basis Adjustment - Gross-up | (31,239) | (31,239) | 0 | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference. |
| 287653 | 425.250 | TGS Buyout | (29,852) | (29,852) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,557,524) | (1,557,524) | 0 | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (509,935) | 0 | 0 | 0 | 0 | (509,935) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (68,559) | (68,559) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (49,948) | (49,948) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | - - - - | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | (5) | (5) | 0 | 0 | 0 | 0 | |
| Subtotal - p277 | | | (633,311,644) | (619,499,864) | 0 | 0 | (8,301,728) | (5,510,052) | |
| Less FASB 109 Above if not separately removed | | | (169,299,154) | (169,299,154) | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (464,012,490) | (450,200,710) | 0 | 0 | (8,301,728) | (5,510,052) | |

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

Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | Page 263, Col (i) | Allocator | Allocated Amount |
|--|---------------------------|-----------------------------|--------------------------|
| Plant Related | | Net Plant Allocator | |
| Real Property | 122,566,566 | | |
| Possessory taxes | 471,896 | | |
| 1 Total Plant Related | 123,038,462 | 25.8486% | 31,803,666 |
| Labor Related | | Wages & Salary Allocator | |
| Federal FICA | 0 | | |
| Federal Unemployment | 0 | | |
| State Unemployment | 0 | | |
| 2 Total Labor Related | 0 | 7.9490% | 0 |
| Other Included | | Net Plant Allocator | |
| Annual Report | 71,948 | | |
| 3 Total Other Included | 71,948 | 25.8486% | 18,598 |
| 4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) | 123,110,410 | | <u>31,822,263</u> |
| Currently Excluded | | | |
| Local Franchise | 32,230,199 | | |
| Montana Energy License | 203,996 | | |
| Montana Wholesale Energy | 143,304 | | |
| Idaho Generation Tax (KWh) | 34,818 | | |
| Oregon Department of Energy | 994,823 | | |
| Wyoming Wind Generation Tax | 2,075,142 | | |
| Washington Public Utility Tax | 12,593,513 | | |
| Other (Navajo Nation, Business & Occupation, Other) | 29,191 | | |
| 5 Subtotal Excluded Taxes | 48,304,986 | | |
| 6 Total Other Taxes Included and Excluded (Line 4 + Line 5) | <u>171,415,396</u> | | |
| 7 Total Other Taxes | | | |
| 114.14c | <u>171,415,396</u> | | |
| 8 Difference (Line 6 - Line 7) | 0 | | |

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

| Line | Description | Notes | Reference | Value |
|---|--|--------|---------------------|--------------------|
| Account 454 - Rent from Electric Property | | | | |
| 1 | Rent from Electric Property - Transmission Related | | | 3,573,674 |
| 2 | Pole Attachments - Transmission Related | | | 196,080 |
| 3 | Distribution Underbuild - Transmission Related | | <i>detail below</i> | 555,768 |
| 4 | Various Rents - Transmission Related | | | 771,874 |
| 5 | Miscellaneous General Revenues | | <i>detail below</i> | 291,867 |
| 6 | Account 454 subtotal | | (Sum Lines 1-5) | 5,389,263 |
| Account 456 - Other Electric Revenues (Note 1) | | | | |
| 7 | Transmission for Others | Note 3 | Attachment 13 | 23,557,412 |
| 8 | Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor | Note 3 | | 0 |
| 9 | Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner | | Attachment 13 | 116,765,899 |
| 10 | Facilities Charges including Interconnection Agreements | Note 2 | | 1,865,375 |
| 11 | Transmission maintenance revenue | | Account 456.2 | 609,407 |
| 12 | Account 456 subtotal | | (Sum Lines 7-11) | 142,798,094 |
| 13 | Appendix A input: Gross Revenue Credits | | (Sum Lines 6 & 12) | 148,187,356 |

Detail for selected items above

Miscellaneous General Revenues

| | |
|--|----------------|
| Rents - General | 137,723 |
| One Utah Center and North Temple office subleases | 2,852,318 |
| Parking Rent: Lloyd Center, Portland, Oregon | 670,588 |
| Rents - non Common | 11,125 |
| Total Miscellaneous General Revenue | 3,671,755 |
| Wages & Salary Allocator | 7.95% |
| Total Allocated Miscellaneous General Revenue | 291,867 |

Distribution Underbuild

| | |
|---|----------------|
| Third party attachments | 0 |
| Common pole location fixed annual revenue credit | fixed 555,768 |
| Distribution Underbuild - Transmission related | 555,768 |

Notes

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

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

| | | | |
|---|---|--|-------------|
| A | Return and Taxes with 100 Basis Point increase in ROE | | |
| B | 100 Basis Point increase in ROE and Income Taxes | Appendix A input: Line 127 + Line 137 from below | 384,360,077 |
| | 100 Basis Point increase in ROE | | 1.00% |

Return Calculation

| | | | Notes | Reference (Appendix A Line or Source) | |
|-----|---|---|---------------|---------------------------------------|--------------------|
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | | (Line 111 / Line 110) | 6.75% |
| 122 | Common Cost | Common Stock | (Note H) | Fixed plus 100 basis points | 10.80% |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.55% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 8.06% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 272,004,124 |

Composite Income Taxes

| | | | | | |
|-------------------------|---|---|--|----------------------------------|--------------------|
| Income Tax Rates | | | | | |
| 128 | FIT = Federal Income Tax Rate | | | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | | | 4.54% |
| 130 | p = percent of federal income tax deductible for state purposes | | | Per state tax code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.95% |
| 132 | CIT = T / (1-T) | | | | 61.16% |
| 133 | 1 / (1-T) | | | | 161.16% |
| ITC Adjustment | | | | | |
| 134 | Amortized Investment Tax Credit | | | Attachment 5 | (1,297,390) |
| 135 | ITC Adjust. Allocated to Trans. - Grossed Up | | | (Line 134 * (1 / (1 - Line 131)) | (2,090,912) |
| 136 | Income Tax Component = | $CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | | 114,446,866 |
| 137 | Total Income Taxes | | | | 112,355,953 |

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Detail/notes | |
|--|--------------------------------------|--------------------------------------|-----------|------------|-----------------------|------------------|
| Calculation of Transmission Plant In Service | | | | | | |
| 1 | December | 206.58b | Footnotes | 2013 | 5,231,106,254 | - |
| 2 | January | Monthly Balances | | 2014 | 5,233,613,827 | - |
| 3 | February | Monthly Balances | | 2014 | 5,244,488,732 | - |
| 4 | March | Monthly Balances | | 2014 | 5,247,437,900 | - |
| 5 | April | Monthly Balances | | 2014 | 5,258,345,357 | - |
| 6 | May | Monthly Balances | | 2014 | 5,280,106,766 | - |
| 7 | June | Monthly Balances | | 2014 | 5,278,366,017 | - |
| 8 | July | Monthly Balances | | 2014 | 5,290,285,702 | - |
| 9 | August | Monthly Balances | | 2014 | 5,316,162,563 | - |
| 10 | September | Monthly Balances | | 2014 | 5,321,999,819 | - |
| 11 | October | Monthly Balances | | 2014 | 5,331,655,098 | - |
| 12 | November | Monthly Balances | | 2014 | 5,361,133,701 | - |
| 13 | December | 207.58g | | 2014 | 5,387,870,877 | - |
| 15 14 | Transmission Plant In Service | (line 13) | (Note M) | Projection | 5,387,870,877 | Appendix A input |
| Calculation of Distribution Plant In Service | | | | | | |
| 15 | December | 206.75b | | 2013 | 6,023,412,371 | - |
| 16 | January | Monthly Balances | | 2014 | 6,037,299,629 | - |
| 17 | February | Monthly Balances | | 2014 | 6,043,996,135 | - |
| 18 | March | Monthly Balances | | 2014 | 6,055,643,529 | - |
| 19 | April | Monthly Balances | | 2014 | 6,066,051,252 | - |
| 20 | May | Monthly Balances | | 2014 | 6,076,687,903 | - |
| 21 | June | Monthly Balances | | 2014 | 6,098,773,255 | - |
| 22 | July | Monthly Balances | | 2014 | 6,107,463,406 | - |
| 23 | August | Monthly Balances | | 2014 | 6,119,083,668 | - |
| 24 | September | Monthly Balances | | 2014 | 6,139,387,945 | - |
| 25 | October | Monthly Balances | | 2014 | 6,152,508,007 | - |
| 26 | November | Monthly Balances | | 2014 | 6,165,773,109 | - |
| 27 | December | 206.75g | | 2014 | 6,190,391,727 | - |
| 28 | Distribution Plant In Service | (line 27) | | Projection | 6,190,391,727 | - |
| Calculation of Intangible Plant In Service | | | | | | |
| 29 | December | 204.5b | | 2013 | 857,285,828 | - |
| 30 | December | 204.5g | | 2014 | 880,195,124 | - |
| 19 31 | Intangible Plant In Service | (line 30) | (Note N) | Projection | 880,195,124 | Appendix A input |
| Calculation of General Plant In Service | | | | | | |
| 32 | December | 206.99b | | 2013 | 1,417,753,200 | - |
| 33 | December | 207.99g | | 2014 | 1,445,031,807 | - |
| 18 34 | General Plant In Service | (line 33) | (Note N) | Projection | 1,445,031,807 | Appendix A input |
| Calculation of Production Plant In Service | | | | | | |
| 35 | December | 204.46b | | 2013 | 11,049,334,932 | - |
| 36 | January | Monthly Balances | | 2014 | 11,050,560,684 | - |
| 37 | February | Monthly Balances | | 2014 | 11,054,092,969 | - |
| 38 | March | Monthly Balances | | 2014 | 11,104,340,752 | - |
| 39 | April | Monthly Balances | | 2014 | 11,107,466,375 | - |
| 40 | May | Monthly Balances | | 2014 | 11,836,565,380 | - |
| 41 | June | Monthly Balances | | 2014 | 11,839,752,317 | - |
| 42 | July | Monthly Balances | | 2014 | 11,841,264,238 | - |
| 43 | August | Monthly Balances | | 2014 | 11,843,446,337 | - |
| 44 | September | Monthly Balances | | 2014 | 11,848,217,095 | - |
| 45 | October | Monthly Balances | | 2014 | 11,874,977,869 | - |
| 46 | November | Monthly Balances | | 2014 | 11,912,482,869 | - |
| 47 | December | 204.46g | | 2014 | 11,922,598,581 | - |
| 48 | Production Plant In Service | (line 47) | | Projection | 11,922,598,581 | - |
| 49 | Electric Plant Sold | 206.102g | | | 0 | - |
| 6 50 | Total Plant In Service | (sum lines 14, 28, 31, 34, 48, & 49) | (Note M) | Projection | 25,826,088,116 | Appendix A input |

PacifiCorp
Attachment 5 - Cost Support

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 | 2013 | 1,361,684,760 | - |
| 52 | January | Monthly Balances | 2014 | 1,368,005,646 | |
| 53 | February | Monthly Balances | 2014 | 1,373,640,643 | |
| 54 | March | Monthly Balances | 2014 | 1,380,135,454 | |
| 55 | April | Monthly Balances | 2014 | 1,386,596,698 | |
| 56 | May | Monthly Balances | 2014 | 1,392,225,953 | |
| 57 | June | Monthly Balances | 2014 | 1,394,614,310 | |
| 58 | July | Monthly Balances | 2014 | 1,400,406,306 | |
| 59 | August | Monthly Balances | 2014 | 1,407,271,909 | |
| 60 | September | Monthly Balances | 2014 | 1,412,379,617 | |
| 61 | October | Monthly Balances | 2014 | 1,418,912,155 | |
| 62 | November | Monthly Balances | 2014 | 1,425,589,642 | |
| 63 | December | 219.25c | 2014 | 1,432,003,537 | - |
| 25 | 64 | Transmission Accumulated Depreciation | (line 63) (Note M) Projection | 1,432,003,537 | Appendix A input |
| Calculation of Distribution Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 65 | December | Prior year 219.26c | 2013 | 2,387,803,953 | - |
| 66 | January | Monthly Balances | 2014 | 2,395,760,032 | |
| 67 | February | Monthly Balances | 2014 | 2,401,422,432 | |
| 68 | March | Monthly Balances | 2014 | 2,411,187,796 | |
| 69 | April | Monthly Balances | 2014 | 2,419,446,662 | |
| 70 | May | Monthly Balances | 2014 | 2,426,908,264 | |
| 71 | June | Monthly Balances | 2014 | 2,435,239,539 | |
| 72 | July | Monthly Balances | 2014 | 2,442,449,212 | |
| 73 | August | Monthly Balances | 2014 | 2,449,808,255 | |
| 74 | September | Monthly Balances | 2014 | 2,456,030,398 | |
| 75 | October | Monthly Balances | 2014 | 2,463,120,247 | |
| 76 | November | Monthly Balances | 2014 | 2,471,612,514 | |
| 77 | December | 219.26c | 2014 | 2,479,873,031 | - |
| 78 | Distribution Accumulated Depreciation | (line 77) Projection | | 2,479,873,031 | |
| Calculation of Intangible Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 79 | December | Prior year 200.21c | 2013 | 529,162,303 | - |
| 80 | December | 200.21c | 2014 | 555,584,758 | - |
| 8 | 81 | Accumulated Intangible Depreciation | (line 80) (Note N) Projection | 555,584,758 | Appendix A input |
| Calculation of General Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 82 | December | Prior year 219.28c | 2013 | 539,021,263 | - |
| 83 | December | 219.28c | 2014 | 580,388,319 | - |
| 26 | 84 | Accumulated General Depreciation | (line 83) (Note N) Projection | 580,388,319 | Appendix A input |
| Calculation of Production Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 85 | December | Prior year 219.20 through 219.24 | 2013 | 3,575,241,488 | |
| 86 | January | Monthly Balances | 2014 | 3,606,540,693 | |
| 87 | February | Monthly Balances | 2014 | 3,641,053,195 | |
| 88 | March | Monthly Balances | 2014 | 3,670,419,340 | |
| 89 | April | Monthly Balances | 2014 | 3,700,293,632 | |
| 90 | May | Monthly Balances | 2014 | 3,698,922,639 | |
| 91 | June | Monthly Balances | 2014 | 3,726,763,427 | |
| 92 | July | Monthly Balances | 2014 | 3,753,871,514 | |
| 93 | August | Monthly Balances | 2014 | 3,786,932,161 | |
| 94 | September | Monthly Balances | 2014 | 3,817,770,638 | |
| 95 | October | Monthly Balances | 2014 | 3,850,419,195 | |
| 96 | November | Monthly Balances | 2014 | 3,875,375,533 | |
| 97 | December | 219.20 through 219.24 | 2014 | 3,902,924,345 | - |
| 98 | Production Accumulated Depreciation | (line 97) Projection | | 3,902,924,345 | |
| 7 | 99 | Accumulated Depreciation (Total Electric Plant) | (sum lines 64, 78, 84, & 98) (Note M) Projection | 8,395,189,232 | Appendix A input |
| 100 | Total Accumulated Depreciation | (sum lines 64, 78, 81, 84, & 98) Projection | | 8,950,773,990 | |

PacifiCorp
Attachment 5 - Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount |
|--|-----------------------------------|--|--|---|
| | Undistributed Stores Expense | Prior Year 227.16c Current Year 227.16c | | 0 0 |
| 39 | (Note N) Appendix A input | Projection | | 0 current end-of-year balance |
| | Construction Materials & Supplies | Prior Year 227.5c Current Year 227.5c | | 91,333,148 111,221,100 |
| 42 | (Note N) Appendix A input | Projection | | 111,221,100 current end-of-year balance |
| | Transmission Materials & Supplies | Prior Year 227.8c Current Year 227.8c | | 678,432 490,752 |
| 45 | (Note N) Appendix A input | Projection | | 490,752 current end-of-year balance |

| 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 | | (5,019,198) | 25.85% | (1,297,390) | |
| | Rate Base Adjustment | | | | | | |
| | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Current beg of year balance 266 footnotes | | 1,445,358 | | | |
| | | Current end of year balance 266 footnotes | | 748,926 | | | |
| 35 | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Average | | 1,097,142 | 25.85% | 283,595 | (enter negative in Appendix A) |

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Transmission Related | Non-transmission Related | Details |
|--|---------------------------------------|----------------------|--|----------------------|-------------------------|-----------------------------|--|
| | Land Held for Future Use | | | | | | |
| | | Prior Year 214.47d | | 23,368,811 | 3,707,729 | 19,661,082 | Detail for transmission-related value on Attachment 12 |
| | | Current Year 214.47d | | 23,319,217 | 3,657,534 | 19,661,683 | Detail for transmission-related value on Attachment 12 |
| 23 | (Notes B & L) Appendix A input | Projection | | | 3,657,534 | | current end-of-year balance |

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | Adjusted Total | Details |
|--|-------------------|---|
| Excluded Membership Dues Expense | | |
| Centre for Energy Advancement through Technological Innovation (CEATI) | 55,050 | component of 335 Ln 1b |
| National Automated Clearinghouse Association (NACHA) | 417 | component of 335 Ln 1b |
| National Coal Transportation Association | 1,500 | component of 335 Ln 1b |
| National Electric Energy Testing Research and Application Center | 95,000 | component of 335 Ln 1b |
| National Joint Utilities | 10,500 | component of 335 Ln 1b |
| Pacific Northwest Utilities Conference Committee | 71,253 | component of 335 Ln 1b |
| 63 Total (Note C) | 233,720 | Appendix A Input |
| PBOP | | |
| Authorized filed PBOP expense | (1,176,426) | Annual Update Informational Filing |
| Actual PBOP expense | (1,176,426) | Attachment 17 total |
| 58 Actual PBOP Expense Adjustment | 0 | Appendix A Input Projection Authorized Filled Expense minus Actual Expense |
| Property Insurance | | |
| Property Insurance Account 924 | 15,633,179 | 323.185b |
| 70 Total (Note F) | 15,633,179 | Appendix A Input |

Regulatory Expense Related to Transmission Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | Form No. 1 Amount | Transmission Related Appendix A input | Non-transmission Related | Details |
|--|----------------------|---|-----------------------------|-----------|
| Directly Assigned A&G | | | | |
| Specific Transmission related Regulatory Expenses | | | | |
| Federal Energy Regulatory Commission: | | | | |
| Annual Fee | 350.37d | 1,782,520 | 1,782,520 | |
| Annual Fee - hydro | 350.38d | 1,940,450 | 1,940,450 | |
| Transmission Rate Case | 350.39d | 108,012 | 108,012 | |
| Other Regulatory | 350.40d | 2,344,209 | 677,220 | 1,666,989 |
| FERC Transmission Rate Case (MEHC services) | 350.44d | 348 | 348 | |
| 67 Total | sum | 6,175,539 | 2,568,100 | 3,607,439 |

PacifiCorp
Attachment 5 - Cost Support

Safety Related Advertising Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Safety Related Appendix A Input | Non-safety Related | Details |
|--|--|--|----------|----------------------|------------------------------------|-----------------------|------------------------------|
| Directly Assigned A&G | | | | | | | |
| 68 | General Advertising Exp Account 930.1 - Safety-related Advertising | | 323.191b | 6,832 | 0 | 6,832 | 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 | 6,832 | 0 | 6,832 | Based on FERC 930.1 download |

Multistate worksheet

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

Adjustments to Transmission O&M

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total | Plus adjustments | Transmission Related Appendix A input | Details |
|--|--|--|----------|-------------|------------------|--|--|
| 53 | Transmission O&M | | 321.112b | 211,983,804 | (331,294) | 211,652,510 | |
| Adjustment for Ancillary Services Accounts 561-561.5 | | | | | | | |
| | (561) Load Dispatching | | 321.84b | 0 | | | |
| | (561.1) Load Dispatch-Reliability | | 321.85b | 0 | | | |
| | (561.2) Load Dispatch-Monitor and Operate Transmission System | | 321.86b | 8,490,351 | | | |
| | (561.3) Load Dispatch-Transmission Service and Scheduling | | 321.87b | 0 | | | |
| | (561.4) Scheduling, System Control and Dispatch Services | | 321.88b | 824,276 | | | |
| | (561.5) Reliability, Planning and Standards Development | | 321.89b | 1,111,085 | | | |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | | sum | 10,425,712 | 0 | 10,425,712 | Adjustment for Ancillary Services Accounts 561-561.5 |
| 55 | Less: Account 565 | | 321.96b | 151,335,724 | 0 | 151,335,724 | |

Facility Credits under Section 30.9 of the OATT

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Amount | Description & Documentation |
|--|---|--|--|-----------|-----------------------------|
| Net Revenue Requirement | | | | | |
| 166 | Facility Credits under Section 30.9 of the OATT | | | 0 | Appendix A Input |
| 168 | Interest on Network Upgrade Facilities | | | 1,751,604 | Appendix A Input |

Other adjustments to rate base

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount | |
|--|-------------------------|----------|--|------------------------------|----------------------------------|
| Network Upgrade Balance | | | | | |
| 50 | Network Upgrade Balance | (Note N) | | Prior Year Current Year | Enter negative Enter negative |
| | | | | Appendix A input | Projection |
| | | | | (58,242,601) (52,282,848) | |
| | | | | (52,282,848) | current end-of-year balance |

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total |
|--|---|----------|---------|------------------------------------|
| Transmission Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.7b | 92,085,625 |
| | 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 | 92,085,625 Appendix A Input |
| General Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.10b | 39,508,869 |
| | Amortization of limited term electric plant (404) | (Note H) | 336.10d | 1,144,615 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | sum | 40,653,484 Appendix A Input |
| Intangible plant | | | | |
| | Amortization of limited term electric plant (404) | (Note H) | 336.1d | 39,290,397 |
| | Amortization of other electric plant (405) | (Note H) | 336.1e | 0 |
| 78 | Total Intangible Amortization | (Note H) | sum | 39,290,397 Appendix A Input |

Less Regulatory Asset Amortizations Account 930.2

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|---|--|---------|--------------------------------|
| | Generating Plant Liquidated Damages-WY (detail below) | | 232.33e | |
| | Lake Side Settlement | | | 27,331 |
| | Goodnoe Hills Settlement | | | 21,250 |
| | Wyoming 2013 Settlement (Naughton Plant) | | | 5,708 |
| | Generating Plant Liquidated Damages-UT (detail below) | | 232.34e | |
| | Utah 2013 EBA Settlement (Naughton Plant) | | | 35,000 |
| 61 | Total | | sum | 89,288 Appendix A Input |

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

Instruction Summary

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

Worksheet

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

| | Plant In Service | | | | | | | | | | CWP | (L) |
|-------------------------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------|----------------------|------------------------------------|-------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | | |
| | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions |
| | Other Transmission PIS (Excl Energy Gateway) | Energy Gateway Segment B | Energy Gateway Segment C | Energy Gateway Segment D | Energy Gateway Segment E | Energy Gateway Segment F | Energy Gateway Segment G | Energy Gateway Segment H | Energy Gateway | Total (Segments B-H) | Transmission CWP (Gateway only) | |
| CWIP Balance Dec (prior year) | - | - | - | - | - | - | - | - | - | - | - | - |
| Jan | 6,751,844.06 | - | 212,858 | 6,863 | 2,357 | - | - | - | - | 222,078 | - | 13 |
| Feb | 27,408,489 | - | 162,244 | 26,169 | - | - | - | - | - | 188,414 | - | 12 |
| Mar | 28,711,943 | - | 61,632 | (14,607) | - | - | - | - | - | 47,026 | - | 11 |
| Apr | 22,061,018 | - | 37,868 | 500 | - | - | - | - | - | 38,368 | - | 10 |
| May | 12,899,580 | - | 13,650 | - | - | - | - | - | 333,491,094 | 333,504,744 | - | 9 |
| Jun | 18,657,622 | - | 32,000 | - | - | - | - | - | 1,627,755 | 1,659,756 | - | 8 |
| Jul | 10,145,801 | - | 35,998 | - | - | - | - | - | 1,806,492 | 1,842,490 | - | 7 |
| Aug | 4,608,992 | - | 107,150 | - | - | - | - | - | 1,492,825 | 1,599,975 | - | 6 |
| Sep | 5,203,487 | - | 9,151 | - | - | - | - | - | 1,313,351 | 1,322,502 | - | 5 |
| Oct | 20,202,617 | - | 15,150 | - | - | - | - | - | 970,682 | 985,832 | - | 4 |
| Nov | 12,871,018 | - | 7,651 | - | - | - | - | - | 395,386 | 403,037 | - | 3 |
| Dec | 46,508,912 | - | 10,420 | - | - | - | - | - | 131,447 | 141,868 | - | 2 |
| Total | 216,141,325 | - | 705,473 | 18,926 | 2,357 | - | - | - | 340,629,034 | 341,555,789 | - | 1 |

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

| (M) | (N) | (O) | (P) | (Q) | (R) | (S) |
|---------------|---------------|--------------|-------------|-----|-----|-----|
| | | | | | | |
| - | - | - | - | - | - | - |
| 81,022,129 | 2,664,934 | 6,232,471.44 | 204,995 | - | - | - |
| 301,493,382 | 2,072,549 | 23,191,799 | 159,427 | - | - | - |
| 287,119,430 | 470,259 | 22,086,110 | 36,174 | - | - | - |
| 198,549,165 | 345,313 | 15,273,013 | 26,563 | - | - | - |
| 103,196,642 | 2,668,037,954 | 7,938,203 | 205,233,689 | - | - | - |
| 130,603,356 | 11,618,291 | 10,046,412 | 893,715 | - | - | - |
| 40,994,808 | 8,653,140 | 4,691,908 | 665,636 | - | - | - |
| 23,044,962 | 7,999,875 | 1,772,689 | 615,375 | - | - | - |
| 21,173,949 | 5,290,009 | 1,628,765 | 406,924 | - | - | - |
| 60,607,851 | 2,957,496 | 4,662,142 | 227,500 | - | - | - |
| 25,742,035 | 806,074 | 1,980,157 | 62,006 | - | - | - |
| 46,508,912 | 141,868 | 3,577,609 | 10,913 | - | - | - |
| 1,340,056,622 | 2,711,057,761 | 103,081,279 | 208,542,905 | - | - | - |

Input to Line 16 of Appendix A

Input to Line 34 of Appendix A

311,624,163

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

| Estimated Life | 58 |
|---|-----------|
| Estimated Depreciation for Attachment 7 | |
| Jan | 3,669 |
| Feb | 2,842 |
| Mar | 642 |
| Apr | 469 |
| May | 3,593,801 |
| Jun | 15,501 |
| Jul | 11,397 |
| Aug | 10,345 |
| Sep | 6,651 |
| Oct | 3,541 |
| Nov | 869 |
| Dec | 102 |
| Total Estimated Depreciation for Attachment 7 | 3,649,827 |

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

| | | | | |
|--------|---|-----|---|----------|
| Line 1 | New Plant Carrying Charge | | | |
| Line 2 | Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC) | | | |
| Line 3 | Formula Line | | | |
| Line 4 | A | 157 | Net Plant Carrying Charge without Depreciation | 10.6784% |
| Line 5 | B | 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | 11.3326% |
| Line 5 | C | | Line B less Line A | 0.6542% |
| Line 6 | FCR if CIAC | | | |
| Line 7 | D | 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | 2.3259% |

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

Columns and rows may be added to accommodate more projects

| Life | CIAC (Yes or No) | Transmission CWIP (Energy Gateway only) | | | Transmission PIS Actuals (Energy Gateway Segment B-H) | | | Transmission PIS Projection (Energy Gateway Segment B-H) | | | Total | Incentive | | Transmission Incentive Credit (incentive minus without) | | |
|------|---|---|------------------------------|----------------------------|---|----------------------------|-----------------------------|--|------------------------------|----------------------------|----------------------------|----------------------|-------------------|---|---|---------|
| | | No | Increased ROE (basis points) | 9.8% ROE | FCR for This Project | Investment | Annual Depreciation Expense | No | Increased ROE (basis points) | 9.8% ROE | | FCR for This Project | Investment | | Annual Depreciation Expense | Charged |
| 8 | Useful life of the project | | | | | | | | | | | | | | | |
| 9 | "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No" | | | | | | | | | | | | | | | |
| 10 | Input the allowed increase in ROE | | | | | | | | | | | | | | | |
| 11 | From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13 | | | | | | | | | | | | | | | |
| 12 | Line 14 plus (line 5 times line 13)/101 | | | | | | | | | | | | | | | |
| 13 | 13 Month Net Plant or CWIP Balance | | | | | | | | | | | | | | | |
| 14 | Actual or estimated depreciation expense | | | | | | | | | | | | | | | |
| | | Invest Yr | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | 13 Month Net Plant or CWIP | Total | Incentive Charged | Without Incentive | Transmission Incentive Credit (incentive minus without) | |
| 15 | W 9.8 % ROE | 2010 | - | 287,225,425 | 4,836,783 | 35,507,881 | - | - | - | - | - | \$ 35,507,881 | | | | |
| 16 | W Increased ROE | 2010 | - | 287,225,425 | 4,836,783 | 36,447,367 | - | - | - | - | - | \$ 36,447,367 | \$ 36,447,367 | | \$ 939,485 | |
| 17 | W 9.8 % ROE | 2011 | - | 784,113,653 | 13,727,954 | 97,458,796 | - | - | - | - | - | \$ 97,458,796 | \$ 97,458,796 | | \$ 97,458,796 | |
| 18 | W Increased ROE | 2011 | - | 784,113,653 | 13,727,954 | 100,023,553 | - | - | - | - | - | \$ 100,023,553 | \$ 100,023,553 | | \$ 2,564,757 | |
| 19 | W 9.8 % ROE | 2012 | - | 785,864,997 | 13,960,855 | 97,878,713 | - | - | - | - | - | \$ 97,878,713 | \$ 97,878,713 | | \$ 2,570,485 | |
| 20 | W Increased ROE | 2012 | - | 785,864,997 | 13,960,855 | 100,449,198 | - | - | - | - | - | \$ 100,449,198 | \$ 100,449,198 | | \$ 3,398,924 | |
| 21 | W 9.8 % ROE | 2013 | - | 1,039,140,449 | 18,682,869 | 129,646,509 | - | - | - | - | - | \$ 129,646,509 | \$ 129,646,509 | | \$ 3,398,924 | |
| 22 | W Increased ROE | 2013 | - | 1,039,140,449 | 18,682,869 | 133,045,433 | - | - | - | - | - | \$ 133,045,433 | \$ 133,045,433 | | \$ 3,398,924 | |
| 23 | W 9.8 % ROE | 2014 | - | 1,164,054,968 | 21,135,829 | 145,438,350 | - | - | - | - | - | \$ 145,438,350 | \$ 145,438,350 | | \$ 3,807,506 | |
| 24 | W Increased ROE | 2014 | - | 1,164,054,968 | 21,135,829 | 149,245,856 | - | - | - | - | - | \$ 149,245,856 | \$ 149,245,856 | | \$ 3,807,506 | |
| 25 | W 9.8 % ROE | 2015 | - | 1,144,915,576 | 21,169,737 | 143,428,475 | 206,717,991 | 3,649,827 | 25,724,015 | - | - | \$ 169,152,490 | \$ 169,152,490 | | \$ 4,421,057 | |
| 26 | W Increased ROE | 2015 | - | 1,144,915,576 | 21,169,737 | 147,173,378 | 206,717,991 | 3,649,827 | 26,400,168 | - | - | \$ 173,573,547 | \$ 173,573,547 | | \$ 4,421,057 | |
| 27 | W 9.8 % ROE | 2016 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 28 | W Increased ROE | 2016 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 29 | W 9.8 % ROE | 2017 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 30 | W Increased ROE | 2017 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 31 | W 9.8 % ROE | 2018 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 32 | W Increased ROE | 2018 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 33 | W 9.8 % ROE | 2019 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 34 | W Increased ROE | 2019 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 35 | W 9.8 % ROE | 2020 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 36 | W Increased ROE | 2020 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 37 | W 9.8 % ROE | 2021 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 38 | W Increased ROE | 2021 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 39 | W 9.8 % ROE | 2022 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 40 | W Increased ROE | 2022 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 41 | W 9.8 % ROE | 2023 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 42 | W Increased ROE | 2023 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 43 | W 9.8 % ROE | 2024 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 44 | W Increased ROE | 2024 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 45 | W 9.8 % ROE | 2025 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 46 | W Increased ROE | 2025 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 47 | W 9.8 % ROE | 2026 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 48 | W Increased ROE | 2026 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 49 | W 9.8 % ROE | 2027 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 50 | W Increased ROE | 2027 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 51 | W 9.8 % ROE | 2028 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 52 | W Increased ROE | 2028 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 53 | W 9.8 % ROE | 2029 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 54 | W Increased ROE | 2029 | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 55 | ---- | ---- | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |
| 56 | ---- | ---- | - | - | - | - | - | - | - | - | - | \$ - | \$ - | | \$ - | |

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2014

| Row | A/C | Description | Oregon | | Washington | | California | | Utah | | Wyoming | | AZ, CO, MT, NM | | Idaho | | Company |
|-----|-------|---|---------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|-------|----------------|-------|---------------|-------|---------|
| | | | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Rate |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 1 | 350.2 | Land Rights | | | | | | | | | | | | | | | 1.27% |
| 2 | 352 | Structures and Improvements | | | | | | | | | | | | | | | 1.42% |
| 3 | 353 | Station Equipment | | | | | | | | | | | | | | | 1.74% |
| 4 | 353.7 | Supervisory Equipment | | | | | | | | | | | | | | | 1.74% |
| 5 | 354 | Towers and Fixtures | | | | | | | | | | | | | | | 1.53% |
| 6 | 355 | Poles and Fixtures | | | | | | | | | | | | | | | 2.18% |
| 7 | 356 | Overhead Conductors and Devices | | | | | | | | | | | | | | | 1.88% |
| 8 | 356.2 | Clearing & Grading | | | | | | | | | | | | | | | 1.88% |
| 9 | 357 | Underground Conduit | | | | | | | | | | | | | | | 1.60% |
| 10 | 358 | Underground Conductors and Devices | | | | | | | | | | | | | | | 1.66% |
| 11 | 359 | Roads & Trails | | | | | | | | | | | | | | | 1.32% |
| 12 | | Unclassified Transmission | | | | | | | | | | | | | | | 1.76% |
| 13 | 389.2 | Land Rights | | 0.00% | | 0.00% | | 0.00% | 85,283.36 | 2.03% | 74,314.75 | 1.98% | | 0.00% | 4,867.64 | 1.17% | |
| 14 | 390 | Structures and Improvements | 78,104,726.80 | 1.86% | 12,609,862.74 | 2.52% | 3,068,691.09 | 1.71% | 90,887,604.37 | 1.53% | 10,648,529.36 | 1.95% | 385,400.84 | 1.51% | 12,393,912.74 | 1.65% | |
| 15 | 390.3 | Structures and Improvements - Office Panels | | | | | | | | | | | | | | | 6.67% |
| 16 | 391 | Office Furniture and Equipment | | | | | | | | | | | | | | | 5.00% |
| 17 | 391.2 | Office Furniture and Equipment - Personal Computers | | | | | | | | | | | | | | | 20.00% |
| 18 | 393 | Store Equipment | | | | | | | | | | | | | | | 4.00% |
| 19 | 394 | Tools, Shop and Garage Equipment | | | | | | | | | | | | | | | 4.17% |
| 20 | 395 | Laboratory Equipment | | | | | | | | | | | | | | | 5.00% |
| 21 | 397 | Communication Equipment | | | | | | | | | | | | | | | 4.30% |
| 22 | 397.2 | Communication Equipment - Mobile Radio Equipment | | | | | | | | | | | | | | | 9.09% |
| 23 | 398 | Miscellaneous Equipment | | | | | | | | | | | | | | | 5.00% |
| 24 | | Unclassified General | 1,481,704.90 | 3.59% | 236,860.42 | 4.21% | 149,604.58 | 3.83% | 1,452,359.32 | 3.42% | 629,374.92 | 4.66% | 118,651.76 | 1.93% | 268,909.94 | 3.17% | |
| 25 | 302 | Franchises and Consents | | | | | | | | | | | | | | | 6.42% |
| 26 | 303 | Miscellaneous Intangible Plant | | | | | | | | | | | | | | | 4.12% |
| 27 | 390.1 | Leasehold Improvements - Gen | | | | | | | | | | | | | | | 4.35% |

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 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 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 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, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

| | | OATT (Part III - Network Service) - Average of current year and prior two years | | | | | | | | | | | | | | |
|----------------|---------------------------|---|-----------------------|--------------------------|---------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|--------------------------|-----------|--|
| Column | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | f13 | f | |
| Customer Class | PacifiCorp NFS (see note) | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas/ (Sempra) NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | Constellation NFO SA 789 | Total NFO | |
| Jan | 8,575 | 5.36 | 3.25 | 27.25 | 1.15 | 0.10 | 32.07 | 22.13 | 0.17 | 51.77 | - | - | 3.17 | 1.00 | 147 | |
| Feb | 8,294 | 5.93 | 3.27 | 27.15 | 1.30 | 0.47 | 39.17 | 21.70 | 0.80 | 48.78 | - | - | 3.69 | 1.00 | 153 | |
| March | 7,740 | 5.33 | 3.56 | 26.41 | 1.10 | 0.10 | 37.01 | 21.42 | 0.70 | 41.51 | 0.01 | - | 2.83 | 1.00 | 141 | |
| April | 7,352 | 5.48 | 3.08 | 16.86 | 0.99 | 0.01 | 40.07 | 22.90 | 0.33 | 39.74 | 0.19 | 0.95 | 2.73 | 1.00 | 134 | |
| May | 8,103 | 5.50 | 2.77 | 9.90 | 0.59 | - | 40.97 | 24.06 | 0.17 | 41.19 | 0.70 | 2.95 | 3.42 | 1.00 | 133 | |
| Jun | 9,254 | 5.16 | 3.22 | 10.99 | 0.22 | 0.01 | 32.37 | 26.35 | 0.14 | 47.65 | 0.75 | 3.08 | 2.92 | 1.00 | 134 | |
| Jul | 10,217 | 5.91 | 3.37 | 12.54 | 0.25 | 0.02 | 36.21 | 27.53 | 0.50 | 51.47 | 0.75 | 3.20 | 3.17 | 1.00 | 146 | |
| Aug | 9,604 | 5.71 | 3.42 | 13.70 | 0.55 | 0.03 | 36.71 | 26.56 | 0.14 | 52.99 | 0.75 | 2.54 | 3.45 | 1.00 | 148 | |
| Sept | 8,733 | 5.45 | 2.90 | 10.55 | 0.15 | 0.12 | 36.52 | 23.46 | 0.33 | 45.70 | 0.63 | 2.51 | 3.35 | 1.00 | 133 | |
| Oct | 7,426 | 5.38 | 3.07 | 14.77 | 0.10 | 0.13 | 7.96 | 22.54 | 0.17 | 34.60 | 0.10 | 1.04 | 3.93 | 1.00 | 95 | |
| Nov | 8,176 | 5.63 | 3.04 | 23.57 | 1.12 | 0.26 | 7.81 | 21.78 | 0.49 | 48.17 | - | - | 4.30 | 1.00 | 117 | |
| Dec | 8,968 | 5.34 | 3.59 | 20.83 | 1.25 | 0.12 | 10.77 | 22.41 | 0.35 | 53.02 | - | - | 4.49 | 1.00 | 123 | |
| Total | 102,443 | 46.2 | 39 | 215 | 9 | 1 | 358 | 283 | 4 | 557 | 4 | 16 | 41 | 12 | 1,604 | |
| Avg 12CP | 8,537 | 5.52 | 3 | 18 | 1 | 0 | 30 | 24 | 0 | 46 | 0 | 1 | 3 | 1 | 134 | |

| Other Service | | | | | |
|-----------------|----------------|-------------------|------------------------------|---------------|----------|
| j1 | j2 | j3 | j4 | j5 | j |
| UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power OS 262/RS | APS OS RS 436 | Total OS |
| 342 | 97 | 68 | 343 | - | 849 |
| 316 | 80 | 80 | 310 | - | 786 |
| 287 | 70 | 90 | 282 | - | 729 |
| 317 | 64 | 76 | 282 | - | 739 |
| 384 | 104 | 82 | 324 | - | 895 |
| 536 | 161 | 119 | 293 | - | 1,108 |
| 589 | 185 | 106 | 314 | - | 1,194 |
| 541 | 165 | 91 | 330 | - | 1,128 |
| 526 | 146 | 104 | 308 | - | 1,083 |
| 359 | 85 | 81 | 267 | - | 792 |
| 335 | 87 | 76 | 312 | - | 810 |
| 402 | 96 | 83 | 336 | - | 927 |
| 4,934 | 1,340 | 1,065 | 3,700 | - | 11,039 |
| 411 | 112 | 89 | 308 | - | 920 |

| | | OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection | | | | | | | | | | | | | | | | | | |
|----------------|------------------------|--|----------------|----------------|------------------------|----------------------|-------------------------|--------------------|--------------------|----------------------------|--|-------------------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------|-------|
| Column | q1 | q2 | q3 | q4 | q5 | q6 | q7 | q8 | q9 | q10 | q11 | q12 | q13 | q14 | q15 | q16 | q17 | q18 | g | |
| Customer Class | PacifiCorp LTP Various | Black Hills, Inc. LTP SA 67 | BPA LTP SA 179 | BPA LTP SA 656 | Idaho Power LTP SA 212 | Iberdrola LTP SA 279 | Thermo No. 1 LTP SA 568 | Powerex LTP SA 169 | NextEra LTP SA 733 | State of SD LTP SA 170/779 | Sacramento Municipal Utility District LTP SA 751 | Salt River Project LTP SA 765 | Losses LTP | Powerex LTP SA 700 | Powerex LTP SA 701 | Powerex LTP SA 702 | Powerex LTP SA 748 | Powerex LTP SA 749 | Total LTP | |
| Jan | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| Feb | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| March | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| April | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| May | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| Jun | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Jul | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Aug | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Sept | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Oct | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Nov | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 126 | 67 | 67 | 66 | 66 | 50 | 150 | 3,363 |
| Dec | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 126 | 67 | 67 | 66 | 66 | 50 | 150 | 3,363 |
| Total | 29,683 | 600 | 216 | 672 | 375 | 360 | 132 | 960 | 1,093 | 48 | 360 | 300 | 1,522 | 804 | 804 | 792 | 600 | 1,800 | 41,121 | |
| Avg 12CP | 2,474 | 50 | 18 | 56 | 31 | 30 | 11 | 80 | 91 | 4 | 30 | 25 | 127 | 67 | 67 | 66 | 66 | 50 | 150 | 3,427 |

| Total Network & OS | 1% growth | Behind-the Meter | Total Network Load | Network + OS + LTP |
|--------------------|-----------|------------------|--------------------|--------------------|
| 9,571 | 9,669 | 271 | 9,890 | 13,248 |
| 9,233 | 9,327 | 212 | 9,539 | 12,897 |
| 8,610 | 8,699 | 291 | 8,900 | 12,348 |
| 8,226 | 8,311 | 274 | 8,584 | 11,942 |
| 9,131 | 9,225 | 249 | 9,474 | 12,832 |
| 11,557 | 10,604 | 336 | 10,941 | 14,461 |
| 10,496 | 11,675 | 324 | 11,999 | 15,520 |
| 10,879 | 10,991 | 295 | 11,286 | 14,807 |
| 9,956 | 10,052 | 316 | 10,368 | 13,889 |
| 8,312 | 8,396 | 242 | 8,640 | 12,161 |
| 9,103 | 9,196 | 192 | 9,388 | 12,751 |
| 10,018 | 10,120 | 205 | 10,325 | 13,688 |
| 115,086 | 116,269 | 3,156 | 119,425 | 160,545 |
| 9,591 | 9,689 | 263 | 9,952 | 13,379 |

| Divisor |
|--------------------|
| Network + OS + LTP |

PacifiCorp
Attachment 9a1 - Load (Current Year)
2014

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|--------------|
| Customer Class | Day | Time | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | Total NFO |
| RS / SA | | | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | |
| Jan | 16 | 18 | 8,455 | 6.10 | 3.33 | 24.93 | 1.24 | 0.29 | 0.07 | 18.01 | 0.23 | 53.59 | 0.00 | 0.00 | 3.17 | 111 |
| Feb | 6 | 8 | 8,712 | 7.07 | 3.26 | 37.74 | 1.71 | 0.42 | 16.56 | 19.44 | 0.24 | 58.21 | 0.01 | - | 3.69 | 148 |
| March | 7 | 8 | 7,640 | 6.55 | 3.13 | 21.96 | 1.11 | - | 13.97 | 19.36 | 0.81 | 40.15 | 0.01 | - | 2.83 | 110 |
| April | 23 | 15 | 7,381 | 5.83 | 3.17 | 18.88 | 1.01 | 0.03 | 0.57 | 18.84 | 0.78 | 41.16 | 0.29 | 0.00 | 2.73 | 93 |
| May | 15 | 16 | 8,198 | 5.41 | 2.61 | 10.49 | 0.40 | - | 0.08 | 19.57 | 0.21 | 45.27 | 0.55 | 2.98 | 3.42 | 91 |
| Jun | 29 | 16 | 8,909 | 5.03 | 3.09 | 10.53 | 0.32 | 0.03 | 0.84 | 21.82 | 0.15 | 37.65 | 0.62 | 2.85 | 3.55 | 86 |
| Jul | 12 | 15 | 10,314 | 6.13 | 3.16 | 12.27 | 0.41 | 0.03 | 0.56 | 23.48 | 0.30 | 45.29 | 0.62 | 3.34 | 3.97 | 100 |
| Aug | 6 | 16 | 9,635 | 5.58 | 3.70 | 15.55 | 0.34 | 0.09 | 0.05 | 24.02 | 0.23 | 53.74 | 0.63 | 2.91 | 4.28 | 111 |
| Sept | 5 | 17 | 8,718 | 5.51 | 2.88 | 9.93 | 0.15 | 0.29 | 0.18 | 21.05 | 0.80 | 40.70 | 0.36 | 1.65 | 4.52 | 88 |
| Oct | 2 | 17 | 7,245 | 5.27 | 3.05 | 10.82 | 0.29 | 0.38 | 11.82 | 21.67 | 0.28 | 31.77 | 0.29 | 1.12 | 4.66 | 91 |
| Nov | 27 | 18 | 8,301 | 6.36 | 2.94 | 26.19 | 1.22 | 0.48 | 21.09 | 18.09 | 0.28 | 47.83 | 0.00 | 0.00 | 5.11 | 130 |
| Dec | 18 | 18 | 8,870 | 4.83 | 3.38 | 29.68 | 1.55 | - | 32.12 | 19.29 | 0.32 | 54.72 | 0.01 | 0.00 | 5.38 | 151 |
| Total | | | 102,378 | 70 | 38 | 229 | 10 | 2 | 98 | 245 | 5 | 550 | 3 | 15 | 47 | 1,311 |

| Column | | | Other Service | | | | | j |
|----------------|-----|------|-----------------|----------------|-------------------|--|---------------|---------------|
| Customer Class | Day | Time | j1 | j2 | j3 | j4 | j5 | Total OS |
| RS / SA | | | UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Admin. OS RS 262/RS 263 | APS OS RS 436 | |
| Jan | 16 | 18 | 354 | 92 | 71 | 328 | - | 845 |
| Feb | 6 | 8 | 352 | 84 | 79 | 330 | - | 845 |
| March | 7 | 8 | 292 | 74 | 91 | 285 | - | 742 |
| April | 23 | 15 | 252 | 52 | 71 | 299 | - | 674 |
| May | 15 | 16 | 442 | 118 | 72 | 298 | - | 931 |
| Jun | 29 | 16 | 527 | 144 | 111 | 275 | - | 1,057 |
| Jul | 12 | 15 | 630 | 192 | 92 | 308 | - | 1,223 |
| Aug | 6 | 16 | 587 | 164 | 89 | 301 | - | 1,141 |
| Sept | 5 | 17 | 527 | 145 | 96 | 336 | - | 1,104 |
| Oct | 2 | 17 | 383 | 98 | 79 | 243 | - | 803 |
| Nov | 27 | 18 | 329 | 96 | 72 | 314 | - | 810 |
| Dec | 18 | 18 | 400 | 86 | 78 | 342 | - | 906 |
| Total | | | 5,075 | 1,345 | 1,001 | 3,659 | - | 11,079 |

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2013

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|-----------|
| Customer Class | Day | Time | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | Total NFO |
| RS / SA | | | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | |
| Jan | 14 | 18 | 8,825 | 4.98 | 3.41 | 28.83 | 1.22 | - | 0.13 | 25.37 | 0.28 | 50.71 | 0.00 | 0.00 | - | 115 |
| Feb | 11 | 8 | 8,052 | 5.72 | 3.55 | 21.72 | 1.19 | - | 1.96 | 24.66 | 1.17 | 46.12 | 0.00 | 0.00 | - | 106 |
| March | 4 | 8 | 7,780 | 5.45 | 3.56 | 27.28 | 1.19 | 0.31 | 0.07 | 23.91 | 1.29 | 45.38 | 0.01 | 0.00 | - | 108 |
| April | 9 | 8 | 7,338 | 5.60 | 3.07 | 21.69 | 0.96 | - | 9.64 | 23.86 | 0.22 | 42.05 | 0.29 | 0.86 | - | 108 |
| May | 14 | 16 | 8,106 | 5.09 | 2.70 | 9.21 | 0.38 | - | 13.83 | 26.60 | 0.31 | 41.30 | 0.55 | 2.88 | - | 103 |
| Jun | 28 | 16 | 9,833 | 5.45 | 3.58 | 12.43 | 0.33 | - | 0.28 | 31.24 | 0.27 | 50.31 | 0.64 | 3.39 | 2.28 | 110 |
| Jul | 1 | 16 | 10,507 | 5.61 | 3.96 | 14.36 | 0.34 | 0.03 | 0.08 | 32.12 | 0.19 | 52.13 | 0.64 | 3.27 | 2.37 | 115 |
| Aug | 19 | 15 | 9,571 | 5.54 | 3.57 | 11.54 | 0.31 | - | 0.08 | 30.66 | 0.20 | 55.24 | 0.62 | 2.70 | 2.62 | 113 |
| Sept | 5 | 16 | 8,816 | 5.85 | 2.82 | 9.72 | 0.30 | 0.08 | 0.39 | 25.34 | 0.20 | 57.40 | 0.53 | 2.88 | 2.17 | 108 |
| Oct | 30 | 8 | 7,512 | 5.87 | 3.16 | 23.50 | - | - | 0.07 | 21.94 | 0.24 | 39.02 | 0.00 | 0.00 | 3.21 | 97 |
| Nov | 21 | 18 | 8,190 | 5.54 | 3.19 | 23.51 | 1.15 | 0.29 | 2.33 | 25.25 | 1.19 | 48.69 | 0.00 | 0.00 | 3.49 | 115 |
| Dec | 9 | 18 | 9,451 | 6.19 | 3.38 | 32.80 | 1.20 | 0.37 | 0.18 | 25.95 | 0.73 | 56.35 | 0.00 | 0.00 | 3.59 | 131 |
| Total | | | 103,981 | 67 | 40 | 237 | 9 | 1 | 29 | 317 | 6 | 585 | 3 | 16 | 20 | 1,329 |

| Column | | | Other Service | | | | | j |
|----------------|-----|------|-----------------|----------------|-------------------|--|---------------|----------|
| Customer Class | Day | Time | j1 | j2 | j3 | j4 | j5 | Total OS |
| RS / SA | | | UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Admin. OS RS 262/RS 263 | APS OS RS 436 | |
| Jan | 14 | 18 | 411 | 114 | 65 | 350 | - | 941 |
| Feb | 11 | 8 | 307 | 78 | 78 | 335 | - | 798 |
| March | 4 | 8 | 280 | 70 | 87 | 304 | - | 741 |
| April | 9 | 8 | 305 | 70 | 54 | 277 | - | 706 |
| May | 14 | 16 | 364 | 109 | 95 | 368 | - | 936 |
| Jun | 28 | 16 | 607 | 184 | 129 | 302 | - | 1,222 |
| Jul | 1 | 16 | 632 | 186 | 135 | 325 | - | 1,278 |
| Aug | 19 | 15 | 550 | 172 | 77 | 349 | - | 1,148 |
| Sept | 5 | 16 | 572 | 155 | 83 | 313 | - | 1,124 |
| Oct | 30 | 8 | 341 | 57 | 79 | 228 | - | 705 |
| Nov | 21 | 18 | 355 | 81 | 74 | 320 | - | 829 |
| Dec | 9 | 18 | 438 | 106 | 109 | 343 | - | 997 |
| Total | | | 5,161 | 1,383 | 1,066 | 3,814 | - | 11,424 |

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2012

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------|------------------------------------|---|-------------------------------|------------------------------|-----------------------|-----------------------|-----------|
| Customer Class | Day | Time | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | Total NFO |
| RS / SA | | | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric Basin Electric NFO SA 505 | Sheridan NFO Terminated | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | |
| Jan | 16 | 18 | 8,445 | 5.08 | 3.38 | 27.72 | 1.21 | - | 0.08 | 25.91 | 0.27 | - | 50.73 | 0.00 | 0.00 | 114 |
| Feb | 6 | 8 | 8,118 | 5.19 | 3.40 | 21.49 | 1.30 | 0.42 | 2.25 | 24.22 | 1.12 | - | 42.23 | 0.00 | 0.00 | 102 |
| March | 7 | 8 | 7,799 | 4.06 | 3.51 | 29.84 | 1.21 | - | 0.91 | 23.61 | 0.24 | - | 39.54 | 0.00 | 0.00 | 103 |
| April | 23 | 15 | 7,337 | 4.92 | 2.85 | 10.08 | 0.54 | 0.21 | 13.98 | 28.76 | 0.20 | - | 36.08 | 0.34 | 2.07 | 100 |
| May | 15 | 16 | 8,006 | 6.03 | 2.62 | 9.83 | 0.43 | 0.03 | 13.15 | 29.08 | 0.20 | - | 37.44 | 0.56 | 3.17 | 103 |
| Jun | 29 | 16 | 9,020 | 5.01 | 3.19 | 9.69 | 0.34 | 0.03 | 0.08 | 28.79 | 0.21 | - | 54.86 | 0.57 | 3.47 | 106 |
| Jul | 12 | 15 | 9,831 | 5.70 | 3.06 | 10.45 | 0.38 | - | 12.20 | 30.20 | 0.61 | - | 57.45 | 0.65 | 3.06 | 124 |
| Aug | 6 | 16 | 9,607 | 5.87 | 3.40 | 13.70 | 0.34 | - | 14.03 | 28.15 | 0.30 | - | 49.94 | 0.64 | 2.34 | 119 |
| Sept | 5 | 17 | 8,667 | 4.98 | 3.10 | 11.69 | 0.28 | 0.31 | 13.47 | 26.51 | 0.21 | - | 39.32 | 0.56 | 2.78 | 103 |
| Oct | 2 | 17 | 7,520 | 5.01 | 2.63 | 10.07 | 0.27 | - | 11.52 | 27.12 | 0.20 | - | 33.34 | 0.26 | 1.76 | 92 |
| Nov | 27 | 18 | 8,037 | 4.89 | 3.32 | 20.76 | 0.85 | 0.39 | 0.07 | 25.22 | 0.25 | - | 47.62 | 0.00 | 0.00 | 103 |
| Dec | 18 | 18 | 8,584 | 5.18 | 3.55 | - | 1.21 | - | 0.08 | 25.18 | 0.25 | - | 47.93 | 0.00 | - | 83 |
| Total | | | 100,971 | 62 | 38 | 175 | 8 | 1 | 82 | 323 | 4 | - | 536 | 4 | 19 | 1,252 |

| Column | | | Other Service | | | | | j |
|----------------|-----|------|-----------------------|----------------------|-------------------------|---|---------------------|----------|
| Customer Class | Day | Time | j1 | j2 | j3 | j4 | j5 | Total OS |
| RS / SA | | | UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Admin. OS RS 262/RS 263 | APS OS RS 436 | |
| Jan | 16 | 18 | 261 | 84 | 67 | 350 | - | 761 |
| Feb | 6 | 8 | 290 | 76 | 83 | 265 | - | 714 |
| March | 7 | 8 | 289 | 68 | 91 | 257 | - | 705 |
| April | 23 | 15 | 394 | 71 | 103 | 271 | - | 839 |
| May | 15 | 16 | 347 | 85 | 78 | 307 | - | 817 |
| Jun | 29 | 16 | 472 | 155 | 118 | 301 | - | 1,046 |
| Jul | 12 | 15 | 505 | 176 | 91 | 308 | - | 1,080 |
| Aug | 6 | 16 | 487 | 159 | 108 | 339 | - | 1,094 |
| Sept | 5 | 17 | 480 | 137 | 131 | 275 | - | 1,023 |
| Oct | 2 | 17 | 352 | 101 | 85 | 329 | - | 867 |
| Nov | 27 | 18 | 322 | 84 | 82 | 302 | - | 790 |
| Dec | 18 | 18 | 369 | 96 | 90 | 322 | - | 877 |
| Total | | | 4,567 | 1,293 | 1,127 | 3,626 | - | 10,613 |

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

| FERC Account | Account Number | Description | Balance |
|---|----------------|----------------------|----------------------|
| 1110000 | 146140 | A/Amort-Soft Dev | (423,641,803) |
| 1110000 | 146200 | A/Amort-Oth Intang | (100,101,466) |
| 1110000 | 146201 | A/Amort-Hydr-Klamath | 233,742 |
| 1110000 | 146210 | A/Amort-Oth Lic/Hydr | (12,597,150) |
| 1110000 | 146230 | A/Amort-LsHld Imprmt | (19,478,081) |
| Attachment 5 input: Total Accumulated Amortization | | | (555,584,758) |

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2014

| 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 |
|--------------|----------------|---|---------------|------------------------|--------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| 1651000 | 132008 | Prep Ins-Publ Liab & Prop Dam | Plant-related | \$ 1,626,960 | \$ 2,179,964 | \$ 1,903,462 | | | \$ 1,903,462 | |
| | 132012 | Prep Ins-All Purpose Insurance | Plant-related | \$ 4,918,835 | \$ 4,468,325 | \$ 4,693,580 | | | \$ 4,693,580 | |
| | 132013 | Prep Ins-D&O Liability | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132016 | Prep Ins-Minority Owned Plants | Other | \$ 373,052 | \$ 348,197 | \$ 360,625 | \$ 360,625 | | | |
| | 132045 | Prepaid Workers Compensation | Labor-related | \$ 183,742 | \$ 181,288 | \$ 182,515 | | | | \$ 182,515 |
| | 132055 | Prepaid Employee Benefit Costs | Labor-related | \$ 51,218 | \$ 1,937,444 | \$ 994,331 | | | | \$ 994,331 |
| | 132722 | W/C Prepaid Captive Prop Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| | 132723 | W/C Prepaid Captive Liab Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| 1652000 | 132101 | OR-Prepaid Property Tax | Plant-related | \$ 11,539,928 | \$ 11,851,143 | \$ 11,695,535 | | | \$ 11,695,535 | |
| | 132200 | Prepaid Taxes (Federal, State, Local) | Other | \$ 10,389 | \$ 5,000 | \$ 7,695 | \$ 7,695 | | | |
| | 132924 | Other Prepayments - Oregon DOE Fee | Other | \$ 474,926 | \$ 519,897 | \$ 497,411 | \$ 497,411 | | | |
| 1652100 | 132095 | Prepaid Emissions Permit Fees (UT) | Other | \$ 652,603 | \$ 633,634 | \$ 643,118 | \$ 643,118 | | | |
| | 132096 | Prepaid RECs for RPS (WA) | Other | \$ (1,515) | \$ (61,209) | \$ (31,362) | \$ (31,362) | | | |
| | 132097 | Prepaid CA GHG Cap & Trade Allowances | Other | \$ 6,604,300 | \$ 6,556,730 | \$ 6,580,515 | \$ 6,580,515 | | | |
| | 132098 | Prepaid CA GHG Cap & Trade Allowances Wholesale | Other | \$ - | \$ 165,230 | \$ 82,615 | \$ 82,615 | | | |
| | 132310 | Prepaid Rating Agency Fees | Plant-related | \$ 66,333 | \$ 29,745 | \$ 48,039 | | | \$ 48,039 | |
| | 132320 | Prepaid Surety Bond | Other | \$ 158,745 | \$ 158,745 | \$ 158,745 | \$ 158,745 | | | |
| | 132603 | Other Prepay-Ashton Plant Land | Other | \$ 4,147 | \$ 3,110 | \$ 3,629 | \$ 3,629 | | | |
| | 132606 | Other Prepay - Lease Commissions | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132620 | Prepayments - Water Rights Lease | Other | \$ 1,084,455 | \$ 1,101,448 | \$ 1,092,951 | \$ 1,092,951 | | | |
| | 132621 | Prepayments - Water Rights (Ferron Canal) | Other | \$ - | \$ 334,556 | \$ 167,278 | \$ 167,278 | | | |
| | 132622 | Prepayments - Water Rights (Hntngtn-Clev) | Other | \$ 28,244 | \$ - | \$ 14,122 | \$ 14,122 | | | |
| | 132623 | Prepaid Lake Side CUWCD Water Fee | Other | \$ - | \$ 355,000 | \$ 177,500 | \$ 177,500 | | | |
| | 132630 | Prepaid OR Renewal & Habitat Restoration | Other | \$ 78,803 | \$ - | \$ 39,402 | \$ 39,402 | | | |
| | 132650 | Prepaid Dues | Other | \$ 2,156,305 | \$ 5,641,550 | \$ 3,898,928 | \$ 3,898,928 | | | |
| | 132700 | Prepaid Rent | Plant-related | \$ 99,290 | \$ 42,667 | \$ 70,978 | | | \$ 70,978 | |
| | 132705 | Prepaid Pole Contact Rental | Other | \$ 302,544 | \$ 325,283 | \$ 313,913 | \$ 313,913 | | | |
| | 132740 | Prepaid O&M - Wind | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132755 | Prepaid Aircraft Maint | Labor-related | \$ 97,347 | \$ 10,622 | \$ 53,985 | | | | \$ 53,985 |
| | 132825 | Prepaid LGIA Transmission | Other | \$ 533,608 | \$ - | \$ 266,804 | \$ 266,804 | | | |
| | 132831 | Prepaid BPA Transmission - Wine Country | Other | \$ 863,304 | \$ 983,888 | \$ 923,496 | \$ 923,496 | | | |
| | 132900 | Prepayments - Other | Labor-related | \$ 1,062,628 | \$ 1,324,544 | \$ 1,193,586 | | | | \$ 1,193,586 |
| | 132901 | Prep Fees-Oregon Pub Util Commission | Other | \$ 804,330 | \$ 861,967 | \$ 833,149 | \$ 833,149 | | | |
| | 132903 | Prep Fees-Utah Public Service Commission | Other | \$ 2,630,729 | \$ 2,671,244 | \$ 2,650,987 | \$ 2,650,987 | | | |
| | 132904 | Prep Fees-Idaho Pub Util Commission | Other | \$ 294,039 | \$ 345,591 | \$ 319,815 | \$ 319,815 | | | |
| | 132909 | Prepaid Vehicle Licensing Fees | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132910 | Prepayments - Hardware & Software | Labor-related | \$ 8,898,383 | \$ 8,098,928 | \$ 8,498,656 | | | | \$ 8,498,656 |
| | 132926 | Prepaid Royalties | Other | \$ 842,957 | \$ 842,957 | \$ 842,957 | \$ 842,957 | | | |
| | 132998 | Prepayments - Insurance - Reclass to L-T | Plant-related | \$ (206,337) | \$ (163,314) | \$ (184,825) | | | \$ (184,825) | |
| | 132999 | Prepayments - Reclass to Long-Term | Other | \$ (1,921,192) | \$ (1,077,819) | \$ (1,499,505) | \$ (1,499,505) | | | |
| | 134000 | Long-Term Prepayments - Reclass from Current | Other | \$ 2,127,529 | \$ 1,241,132 | \$ 1,684,331 | \$ 1,684,331 | | | |
| 1653000 | 132303 | Prepaid Interest Company-Owned Life Ins | Other | \$ 2,513,551 | \$ 2,553,081 | \$ 2,533,316 | \$ 2,533,316 | | | |
| | 132304 | Prepaid Interest - SERP Life Insurance | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 203000 | Discount on Short-Term Securities | Other | \$ - | \$ 472 | \$ 236 | \$ 236 | | | |
| 1655000 | 132400 | Prepaid Mining Costs | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | | | | \$ - | \$ - | \$ - | | | | |
| | | Total Prepayments | | \$ 48,954,180 | \$ 54,470,840 | \$ 51,712,510 | \$ 22,562,668 | \$ - | \$ 18,226,769 | \$ 10,923,072 |

| | | | | |
|---|---------------------|----------|--------------|------------|
| Allocator | 0.000% | 100.000% | 25.849% | 7.949% |
| Total Allocated to Transmission by Category | \$ - | \$ - | \$ 4,711,357 | \$ 868,272 |
| Appendix A input: Total Allocated to Transmission | \$ 5,579,629 | | | |

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 |
|---|------------------|------------------|
| Troutdale Substation | 6,979 | 0 |
| Hazelwood Substation | 161,944 | 161,944 |
| Harmony - W. Cedar ROW | 156,105 | 156,105 |
| Terminal - Oquirrh 138 Kv Line | 396,020 | 396,020 |
| Aeolus Substation | 1,014,053 | 1,013,577 |
| Anticline Substation | 964,505 | 964,043 |
| Tooele Substation | 42,278 | 0 |
| Bastion Property / Populus Substation | 254,753 | 254,753 |
| Chimney Butte-Paradise 230kV ROW | 598,457 | 598,457 |
| Helper Substation Expansion | 112,636 | 112,636 |
| Attachment 5 input: Total - Transmission | 3,707,729 | 3,657,534 |

| | | Prior year | Current year |
|--------------------|---------|------------|--------------|
| Total - PacifiCorp | 214.47d | 23,368,811 | 23,319,217 |

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

| Description | Revenue | MW | As Filed 1=Revenue credit 0=Denominator Treatment |
|---|-------------------|-------|--|
| Arizona Public Service RS 436 | n/a | 0.0 | 0 |
| BPA: GTA West RS 237 | 4,222,061 | n/a | 1 |
| BPA Malin RS 368 | 269,394 | n/a | 1 |
| BPA GTA S. Idaho RS 299 | 1,821,073 | n/a | 1 |
| Cowlitz RS 234 | 147,571 | n/a | 1 |
| Deseret RS 280 | n/a | 83.4 | 0 |
| Fall River RS 322 | 151,308 | n/a | 1 |
| Idaho RS 257 - Antelope Sub | 73,824 | n/a | 1 |
| Idaho RS 203 - Jim Bridger Pumps | 16,284 | n/a | 1 |
| Moon Lake RS 302 | 19,022 | n/a | 1 |
| Pacific Gas and Electric RS 607 | 14,500,000 | n/a | 1 |
| Pacific Gas and Electric RS 298 | 187,508 | n/a | 1 |
| Portland General Electric | 3,314 | n/a | 1 |
| Sierra Pacific Power RS 267 | 75,184 | n/a | 1 |
| Southern Cal Edison RS 298 | 187,508 | n/a | 1 |
| Tri-State RS 123 | 109,445 | n/a | 1 |
| USBR Crooked River RS 67 | 15,289 | n/a | 1 |
| USBR Weber Basin RS 286 | 21,481 | n/a | 1 |
| UAMPS RS 297 | n/a | 422.9 | 0 |
| UMPA RS 637 | n/a | 112.1 | 0 |
| Warm Springs RS 591 | 119,700 | n/a | 1 |
| WAPA RS 262 | n/a | 330.0 | 0 |
| WAPA RS 262-Fixed Fee | 600,000 | n/a | 1 |
| WAPA RS 263 | 57,589 | n/a | 1 |
| Sacramento Municipal Utility District Deferral Fee | 67,394 | n/a | 1 |
| Enel Cove Deferral Fee | 86,188 | n/a | 1 |
| Additional OS Revenue Credit | 806,277 | n/a | 1 |
| Att 3 input: Total OS contract revenue credits | 23,557,412 | 948.4 | |

Short-term revenue

Short-term firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 25,229,084 |
| Third parties | 1,765,652 |
| Total short-term firm | 26,994,736 |

Short-term non-firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 79,396,978 |
| Third parties | 10,374,185 |
| Total short-term non-firm | 89,771,163 |

Short term firm and non-firm

| | |
|---|--------------------|
| PacifiCorp Commercial and Trading (C&T) | 104,626,062 |
| Third parties | 12,139,837 |
| Att. 3 input: Total short term-firm and non-firm revenue | 116,765,899 |

**PacifiCorp
Attachment 14 - Cost of Capital Detail**

| Appendix A Line | Operation to apply to monthly input columns at right! | Appendix A input value (result of operation specified in column to left on monthly data) | Description (Account) | Reference | Prior Year | Current Year (month end) | | | | | | | | | | | | |
|-----------------|---|--|---|--------------------------------------|---------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|
| | | | | | (month end) | December | January | February | March | April | May | June | July | August | September | October | November | December |
| | | | | | | | | | | | | | | | | | | |
| 86 | 13-month average | 7,078,393,385 | Bonds (221) | Form 1, pg 112, ln 18 c,d | 6,842,300,000 | 6,830,800,000 | 6,830,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,055,800,000 | 7,055,800,000 | 7,046,538,000 | 7,046,538,000 | 7,031,538,000 | |
| 87 | 13-month average | 0 | Reacquired Bonds (222) | Form 1, pg 112, ln 19 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 88 | 13-month average | 0 | Advances from Associated Companies (223) | Form 1, pg 256, various ln, col a,b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 89 | 13-month average | 0 | Other Long-Term Debt (224) | Form 1, pg 112, ln 21 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 91 | 13-month average | 13,661,333 | Unamortized Discount (226) | Form 1, pg 112, ln 23 c,d | 13,958,237 | 13,871,773 | 13,785,310 | 13,951,721 | 13,863,133 | 13,774,544 | 13,685,956 | 13,957,367 | 13,514,845 | 13,432,323 | 13,349,801 | 13,267,280 | 13,185,043 | |
| 92 | 13-month average | 34,644,580 | Unamortized Debt Expense (181) | Form 1, pg 111, ln 69 c,d | 33,721,944 | 33,486,154 | 33,264,737 | 35,749,125 | 35,535,218 | 35,370,348 | 35,409,152 | 35,146,613 | 35,042,496 | 34,791,026 | 34,539,125 | 34,287,224 | 34,036,382 | |
| 93 | 13-month average | 7,635,678 | Unamortized Loss On Reacquired Debt (189) | Form 1, pg 111, ln 81 c,d | 8,089,941 | 8,013,745 | 7,937,548 | 7,861,351 | 7,785,155 | 7,710,011 | 7,634,868 | 7,559,724 | 7,484,580 | 7,409,437 | 7,334,293 | 7,259,150 | 7,184,006 | |
| 94 | 13-month average | 85,639 | Unamortized Premium (225) | Form 1, pg 112, ln 22 c,d | 91,152 | 90,232 | 89,314 | 88,395 | 87,476 | 86,558 | 85,639 | 84,720 | 83,801 | 82,882 | 81,963 | 81,045 | 80,126 | |
| 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 | 358,380,033 | Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY | Form 1, pg 257, ln 33 i | 29,242,025 | 29,221,593 | 29,199,077 | 30,049,325 | 30,522,855 | 30,334,076 | 30,435,193 | 30,417,097 | 30,013,169 | 29,615,503 | 29,524,527 | 29,506,870 | 29,540,747 | |
| 98 | 12-month sum | 0 | Hedging Expense (as noted in Appendix A, Note R) | Company records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 12-month sum | 4,073,420 | Amort Debt Discount and Expense (428) | Form 1, pg 117, ln 63 c (portion) | 322,601 | 322,253 | 322,381 | 347,366 | 347,746 | 348,552 | 351,128 | 351,128 | 346,451 | 334,423 | 334,423 | 334,423 | 333,145 | |
| 100 | 12-month sum | 905,935 | Amort Loss on Reacquired Debt (428.1) | Form 1, pg 117, ln 64 c (portion) | 81,401 | 76,197 | 76,197 | 76,197 | 76,197 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | |
| 101 | 12-month sum | 11,026 | Amort Premium (429) | Form 1, pg 117, ln 65 c (portion) | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | |
| 102 | 12-month sum | 0 | Amort Gain on Reacquired Debt (429.1) | Form 1, pg 117, ln 66 c (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 104 | 13-month average | 2,397,600 | Preferred Stock Issued (204) | Form 1, pg 112, ln 3 c, d | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | |
| 105 | 13-month average | 0 | Reacquired Capital Stock (217) PREFERRED ONLY | Form 1, pg 112, ln 13 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 106 | 13-month average | 0 | Premium on Preferred Stock (207) | Form 1, pg 112, ln 6 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 107 | 13-month average | 0 | Other Paid-In Capital (207-208) PREFERRED ONLY | Form 1, pg 112, ln 7 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 108 | 13-month average | 0 | Discount on Capital Stock (213) PREFERRED ONLY | Form 1, pg 112, ln 9 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 109 | 13-month average | 0 | Capital Stock Expense (214) PREFERRED ONLY | Form 1, pg 112, ln 10 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 111 | 12-month sum (enter positive) | 161,902 | Preferred Dividend | Form 1, pg 118, ln 29 c | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | |
| 112 | 13-month average | 7,600,030,797 | Total Proprietary Capital | Form 1, pg 112, ln 16 c,d | 7,787,541,497 | 7,848,735,099 | 7,391,951,021 | 7,442,722,645 | 7,475,012,642 | 7,408,270,293 | 7,501,809,575 | 7,602,733,210 | 7,574,980,307 | 7,640,467,357 | 7,673,927,314 | 7,696,584,350 | 7,755,665,048 | |
| 114 | 13-month average | 133,301,194 | Unappropriated Undistributed Subsidiary Earnings (216.1) | Form 1, pg 112, ln 12 c, d | 127,661,628 | 129,587,180 | 128,794,043 | 128,668,132 | 129,729,795 | 129,663,517 | 129,129,827 | 134,091,492 | 135,416,762 | 137,158,426 | 138,827,402 | 141,838,671 | 142,148,647 | |
| 115 | 13-month average (enter negative) | (9,296,735) | Accumulated Other Comprehensive Income (219) | Form 1, pg 112, ln 15 c, d | (9,091,505) | (9,062,623) | (9,033,742) | (9,004,860) | (8,975,979) | (8,947,097) | (8,918,215) | (8,889,334) | (8,860,452) | (8,831,571) | (8,802,689) | (8,773,808) | (8,745,000) | |
| n/a | - | - | Common Stock Issued (201) | Company records | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | |
| n/a | - | - | Other Paid-In Capital (211) | Company records | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | |

| Description | Total | Interest Locks | Other |
|--|-------|----------------|-------|
| Unamortized balance for gains and losses on hedges. (Note R) | 0 | 0 | 0 |
| Annual amortization for gains and losses on hedge. (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, 2014)

| 353.4 Class Assets | Acquisition value |
|--|--------------------------|
| Airbreak Switch | 27,811 |
| Breaker | 4,973,178 |
| Bus | 1,405,336 |
| Fire Protection | 768,686 |
| Foundation And Substructure | 2,292,746 |
| Insulator | 68,954 |
| Lightning Arrester | 212,569 |
| Misc | 1,629,591 |
| Relay And Control | 2,486,256 |
| Steel Structure | 274,163 |
| Step-Up Transformer | 139,821,662 |
| Total 353.4 Class Assets | 153,960,952 |
| Wind Generation Facilities | 78,195,979 |
| 34.5 kV Facilities | 7,832,460 |
| Appendix A input: Total Assets to Exclude | 239,989,391 |

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

| Description | Account | Calculator | Reserve type | Accrued Liability: | | Charged to: | | Prior year | Current Year | Projection | By Category | | | | Total Transmission-related Unfunded Reserves | | |
|---|------------------------------------|------------|--|--------------------|--------------|-----------------|---------------|--------------------|--------------------|--------------------------|-------------|-------------------|-------|----------|--|-----------|-----------|
| | | | | SAP Account | FERC Account | SAP Account | FERC Account | December month end | December month end | Beg-/End-of-Year Average | Category | 100% Transmission | Plant | Labor | | Other | |
| | | | | | | | | | | | | | | | | | |
| Oregon DSM Loans NPV Unearned Income (Deferred Revenue) | Calculated | | Prefunded | 289009 | 253 | 301919 / 585921 | 456.22 / 431 | 0.0 | 0.0 | 0.0 | Other | | | | 0.000 | | |
| CA GHG Retail Obligation | Estimate by C&T | | Unfunded | 248020 | 242 | 546526 | 555.67 | (7.1) | (6.3) | (6.7) | Other | | | | (6.701) | | |
| CA GHG Wholesale Obligation | Estimate by C&T | | Unfunded | 248028 | 242 | 546516 | 555.67 | 0.0 | (0.5) | (0.2) | Other | | | | (0.245) | | |
| WECC NOAV Audit Issue: TPL-002 R2 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | (0.020) | | |
| WECC NOAV Audit Issue: CIP-006 R1 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | (0.018) | | |
| WECC NOAV Audit Issue: CIP-007 R7 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | (0.005) | | |
| WECC Settlement Accr: TOIP-001 and COM-002 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | 0.000 | | |
| WECC Settlement Accr: CIP-004 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (1.0) | (2.5) | (1.8) | Other | | | | (1.750) | | |
| Avian | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (1.0) | (1.0) | (1.0) | Other | | | | (1.000) | | |
| Lidar (Woodhollow) | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | 0.000 | | |
| Geary Dike Settlement | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | 0.000 | | |
| L-T Accrued Settlement Provision (USA Power Settlement) | Estimate by PE Legal | | Unfunded | 289950 | 253.99 | 545502 | 426.5 | (116.6) | (119.1) | (117.9) | Other | | | | (117.864) | | |
| AES Wind Generation Inc. - Rock River 1 Curtailment Complaint | Estimate by C&T | | Unfunded | 248025 | 242 | 505214 | 555.63 | (0.1) | (0.2) | (0.1) | Other | | | | (0.149) | | |
| EWEB Reserve | Estimate by C&T | | Unfunded | 248025 | 242 | 505214 | 555.63 | 0.0 | (1.1) | (0.6) | Other | | | | (0.570) | | |
| NPC Est-Reserve for Disputes | Estimate by C&T | | Unfunded | 248025 | 242 | 505219 | 555.25 | (0.1) | (2.4) | (1.2) | Other | | | | (1.239) | | |
| Injuries & Damages Reserve Risk | Known | | Unfunded | 280311 | 228.21 | 545050 | 925 | (59.3) | (15.8) | (37.5) | Labor | | | (37.542) | | | |
| Provision for Customer A/R (CSS) | Calculated and Known Items | | Unfunded | 118100 | 144 | 550750 | 904 | (6.8) | (6.0) | (6.4) | Other | | | | (6.406) | | |
| Provision for Other A/R (OAR) | Calculated and Known Items | | Unfunded | 118150 | 144 | 550750 | 904 | (0.0) | (0.0) | (0.0) | Other | | | | (0.002) | | |
| Provision for Other A/R (Joint Use) | Accrual based on 100% of Fines & S | | Unfunded | 118155 | 172 | 301869 | 454.1 | (0.3) | (0.1) | (0.2) | Other | | | | (0.183) | | |
| Bad Debt Reserve - Pole Contracts | Unfunded pole contract revenue - | | Unfunded | 118157 | 144 | 550776 | 904.2 | (1.1) | (0.9) | (1.0) | Other | | | | (0.985) | | |
| Provision for Doubtful Debts - Other | Known | | Unfunded | 118168 | 144 | 550750 | 904 | (0.1) | (0.1) | (0.1) | Other | | | | (0.064) | | |
| Bad Debt Reserve - Transmission | Known | | Unfunded | 118177 | 142 | 301970 / 302902 | 456.11 | 0.0 | 0.0 | 0.0 | Other | | | | 0.000 | | |
| Provision for Unbilled Revenue PP | Calculated and Known Items | | Unfunded | 118200 | 173 | 301119 | 440.1 | (0.3) | (0.3) | (0.3) | Other | | | | (0.303) | | |
| Provision for Unbilled Revenue RMP | Calculated and Known Items | | Unfunded | 118300 | 173 | 301119 | 440.1 | (0.5) | (0.4) | (0.5) | Other | | | | (0.479) | | |
| Inventory Reserve - Power Supply | Known - Calculated | | Unfunded | 120930 | 154.99 | 516400 | 557 | (0.6) | (0.3) | (0.5) | Other | | | | (0.463) | | |
| Inventory Reserve - Power Delivery | Known - Calculated | | Unfunded | 120931 | 154.99 | 516900 | 707.1 / 707.2 | (2.0) | (1.6) | (1.8) | Other | | | | (1.832) | | |
| Construction Work-in-Progress (CWIP) Reserve | Calculated | | Unfunded | 148001 | 107 | 554990 | 557 / 598 | (5.2) | (1.5) | (3.4) | Other | | | | (3.369) | | |
| Uncollectible Weatherization Loans Reserve | Historical Trend Judgment | | Unfunded | 162010 | 124.9 | 550750 | 904 | (0.1) | (0.1) | (0.1) | Other | | | | (0.096) | | |
| Provision for Unbilled Severance Tax Cap (Chevron Mining Co.) | Estimate by Mining | | Unfunded | 210649 | 232 | 515100 | 501.1 | (2.8) | (2.8) | (2.8) | Other | | | | (2.844) | | |
| Accrual - Severance Payments | Known | | Unfunded | 235190 | 232 | 500700 | 920 | 0.0 | (0.5) | (0.3) | Labor | | | (0.260) | | | |
| Annual Incentive Plan (AIP) | Calculated plus CEO Discretion | | Unfunded | 235510 | 232 | 500410 | Follows Labor | 0.0 | 0.0 | 0.0 | Labor | | | 0.000 | | | |
| 401(K) Discretionary 1% Company Match | Calculated plus CEO Discretion | | Unfunded | 215078 | 232 | 501250 | Follows Labor | (1.8) | (1.8) | (1.8) | Labor | | | (1.835) | | | |
| Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) | Estimate by A/P | | Prefunded | 289000 | 253.99 | 550500 | 921 | (0.4) | (0.3) | (0.3) | Labor | | | (0.346) | | | |
| Environmental Liabilities - Centralia Plant | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288601 | 253.99 | 140709 | 102 | (0.1) | (0.1) | (0.1) | Other | | | | (0.092) | | |
| Environmental Liabilities - Centralia Mine (J.O.) | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288602 | 253.99 | 140709 | 102 | (0.0) | (0.0) | (0.0) | Other | | | | (0.049) | | |
| Environmental Liabilities - Centralia Mine (PCorp) | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288603 | 253.99 | 140709 | 102 | (0.0) | (0.0) | (0.0) | Other | | | | (0.044) | | |
| Vacation Accrual IBEW 57 | Calculated by Payroll | | Unfunded | 248181 | 242 | 500515 | Follows Labor | (7.9) | (3.2) | (5.6) | Labor | | | (5.563) | | | |
| Vacation Accrual IBEW 125 | Calculated by Payroll | | Unfunded | 248182 | 242 | 500517 | Follows Labor | (1.9) | (1.7) | (1.8) | Labor | | | (1.811) | | | |
| Vacation Accrual IBEW 659 | Calculated by Payroll | | Unfunded | 248183 | 242 | 500520 | Follows Labor | (2.1) | (2.0) | (2.1) | Labor | | | (2.079) | | | |
| Personal Time Accrual IBEW 57 - Laramie | Calculated by Payroll | | Unfunded | 248186 | 242 | 500515 | Follows Labor | (0.0) | (0.0) | (0.0) | Labor | | | (0.026) | | | |
| Personal Time Accrual UWUA 127 | Calculated by Payroll | | Unfunded | 248187 | 242 | 500518 | Follows Labor | (3.7) | (3.7) | (3.7) | Labor | | | (3.669) | | | |
| Personal Time Accrual UWUA 197 | Calculated by Payroll | | Unfunded | 248188 | 242 | 500519 | Follows Labor | (0.1) | (0.1) | (0.1) | Labor | | | (0.125) | | | |
| Personal Time Accrual Non-Union | Calculated by Payroll | | Unfunded | 248189 | 242 | 500516 | Follows Labor | (15.5) | (15.7) | (15.6) | Labor | | | (15.596) | | | |
| Sick Leave Accrual IBEW 57 | Calculated by Payroll | | Unfunded | 248195 | 242 | 500515 | Follows Labor | (7.7) | (6.0) | (6.8) | Labor | | | (6.849) | | | |
| Supplemental Pension Benefits (Retirement Allowances) | Pension - Known by HR/Payroll | | Unfunded | 280349 | 228.3 | 501106 | 426.5 | (2.2) | (2.3) | (2.3) | Other | | | | (2.263) | | |
| Pension - Local 57 | Pension - Calculated - Actuary | | Unfunded | 280350 | 228.35 | 501105 | Follows Labor | (0.7) | (0.7) | (0.7) | Labor | | | (0.699) | | | |
| FAS 158 SERP Liability | SERP - Calculated - Actuary | | Unfunded | 280465 | 228.35 | 501115 | 920 / 426.5 | (57.2) | (63.0) | (60.1) | Labor | | | (60.077) | | | |
| FAS 158 SERP Accumulated Other Comprehensive Income | SERP - Calculated - Actuary | | Accum OCI/partially offsetting unfunded SERP liability | 299107 | 219 | | | 15.1 | 22.0 | 18.6 | Labor | | | 18.570 | | | |
| FAS 112 Book Reserve | Post-Employ - Calculated - Actuary | | Unfunded | 280330 | 228.3 | 501160 | 920 | (32.0) | (34.1) | (33.1) | Labor | | | (33.065) | | | |
| Wasatch Worker's Compensation Reserve | Post-Employ - Calculated - Actuary | | Unfunded | 280490 | 228.3 | 501160 | 920 | (3.5) | (3.3) | (3.4) | Labor | | | (3.386) | | | |
| Totals | | | | | | | | (327.2) | (279.6) | (303.4) | | | | 0.000 | 0.000 | (154.358) | (149.034) |

| | | | | |
|---------------------|----------|---------|----------|--------|
| Allocators | 100.000% | 22.784% | 7.949% | 0.000% |
| Total (\$ millions) | 0.000 | 0.000 | (12.270) | 0.000 |

Appendix A input (12,269,910)

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

| FERC Acct | Description | 2014 Expense |
|---------------------------------------|----------------------|--------------------|
| 4265000 | OTHER DEDUCTIONS | 13 |
| 5020000 | STEAM EXPENSES | (3,333) |
| 5060000 | MISC STEAM PWR EXP | (164,632) |
| 5063000 | MISC STEAM JVA CR | 4,110 |
| 5120000 | MANT OF BOILR PLNT | (629) |
| 5140000 | MAINT MISC STM PLN | (1,362) |
| 5350000 | OPER SUPERV & ENG | (28,092) |
| 5390000 | MSC HYD PWR GEN EX | (3,348) |
| 5480000 | GENERATION EXP | 14,489 |
| 5490000 | MIS OTH PWR GEN EX | (14,544) |
| 5530000 | MNT GEN & ELEC PLT | 2,708 |
| 5560000 | SYS CTRL & LD DISP | (3,291) |
| 5570000 | OTHER EXPENSES | (209,307) |
| 5600000 | OPER SUPERV & ENG | (102,060) |
| 5612000 | LD - MONITOR & OPER | (11,119) |
| 5615000 | REL PLAN & STDS DEV | (988) |
| 5660000 | MISC TRANS EXPENSE | (1) |
| 5680000 | MNT SUPERV & ENG | (8,636) |
| 5700000 | MAINT STATION EQIP | (4,331) |
| 5710000 | MAINT OVHD LINES | (160) |
| 5800000 | OPER SUPERV & ENG | (120,401) |
| 5810000 | LOAD DISPATCHING | (18,029) |
| 5850000 | STRT LGHT-SGNL SYS | (1,870) |
| 5880000 | MSC DISTR EXPENSES | (5,441) |
| 5900000 | MAINT SUPERV & ENG | (72,506) |
| 5920000 | MAINT STAT EQUIP | (31,136) |
| 5930000 | MAINT OVHD LINES | (337) |
| 5950000 | MAINT LINE TRNSFRM | 4,168 |
| 5970000 | MNT OF METERS | (7,655) |
| 5980000 | MNT MISC DIST PLNT | (6,697) |
| 7071000 | LBR CLR - RMP | (102,384) |
| 7072000 | LBR CLR - PACPWR | 115,698 |
| 7081000 | Stores Exp CLR - RMP | (4,796) |
| 7082000 | Stores Exp CLR - PP | (1,152) |
| 9010000 | SUPRV (CUST ACCT) | (17,372) |
| 9020000 | METER READING EXP | 30,099 |
| 9030000 | CUST RCRD/COLL EXP | 396 |
| 9031000 | CUST RCRD/CUST SYS | (9,718) |
| 9032000 | CUST ACCTG/BILL | (20,185) |
| 9033000 | CUST ACCTG/COLL | 6,701 |
| 9036000 | CUST ACCTG/COMMON | (49,134) |
| 9050000 | MISC CUST ACCT EXP | 0 |
| 9070000 | SUPRV (CUST SERV) | (2,683) |
| 9080000 | CUST ASSIST EXP | (15,186) |
| 9084000 | DSM DIRECT | (3,794) |
| 9086000 | CUST SERV | (44,206) |
| 9090000 | INFOR/INSTRCT ADV | 337 |
| 9200000 | ADMIN & GEN SALARY | (258,072) |
| 9350000 | MAINT GENERAL PLNT | (6,556) |
| Attachment 5 input: Total PBOP | | (1,176,426) |

Notes: Total expense is negative for 2014. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2014 as compared to 2013 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

| Line | Description | FERC Form 1 page # / Reference | Amount |
|--|---|--------------------------------|------------|
| 1 | (561.1) Load Dispatch-Reliability | 321.85b | 0 |
| 2 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 321.86b | 8,490,351 |
| 3 | (561.3) Load Dispatch-Transmission Service and Scheduling | 321.87b | 0 |
| 4 | (561.4) Scheduling, System Control and Dispatch Services | 321.88b | 824,276 |
| 5 | (561.5) Reliability, Planning and Standards Development | 321.89b | 1,111,085 |
| 6 | Total 561 Costs for Schedule 1 Annual Revenue Requirement | (Sum Lines 1 through 5) | 10,425,712 |
| 7 | Schedule 1 Annual Revenue Requirement | (Line 6) | 10,425,712 |
| <u>Schedule 1 - Rate Calculations</u> | | | |
| 8 | Average 12-Month Demand - Current Year (kW) | Divisor | 13,468,869 |
| 9 | Rate in \$/kW - Yearly | (Line 7 / Line 8) | 0.774060 |
| 10 | Rate in \$/kW - Monthly | ((Line 7 / Line 8) / 12) | 0.06450 |
| 11 | Rate in \$/kW - Weekly | ((Line 7 / Line 8) / 52) | 0.01489 |
| 12 | Rate in \$/kW - Daily On-Peak | (Line 11 / 5) | 0.00298 |
| 13 | Rate in \$/kW - Daily Off-Peak | (Line 11 / 7) | 0.00213 |
| 14 | Rate in \$/MW - Hourly On-Peak | ((Line 12 / 16) * 1000) | 0.19 |
| 15 | Rate in \$/MW - Hourly Off-Peak | ((Line 13 / 24) * 1000) | 0.09 |

PACIFICORP

Enclosure 3

Calculation of True-Up for the preceding calendar year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|---|--|---------------|---|-----------------------------|
| | | | | 2014 Form 1 data True-up |
| Allocators | | | | |
| Wages & Salary Allocation Factor | | | | |
| 1 | Transmission Wages Expense | | 354.21b | 25,529,989 |
| 2 | Total Wages Expense | | 354.28b | 362,793,740 |
| 3 | Less A&G Wages Expense | | 354.27b | 41,620,401 |
| 4 | Total Wages Less A&G Wages Expense | | (Line 2 - Line 3) | 321,173,339 |
| 5 | Wages & Salary Allocator | | (Line 1 / Line 4) | 7.9490% |
| Plant Allocation Factors | | | | |
| 6 | Electric Plant in Service | (Note M) | Attachment 5 | 25,249,682,591 |
| 7 | Accumulated Depreciation (Total Electric Plant) | (Note M) | Attachment 5 | 8,128,986,850 |
| 8 | Accumulated Amortization | (Note N) | Attachment 5 | 542,373,530 |
| 9 | Total Accumulated Depreciation | | (Line 7 + 8) | 8,671,360,380 |
| 10 | Net Plant | | (Line 6 - Line 9) | 16,578,322,210 |
| 11 | Transmission Gross Plant (excluding Land Held for Future Use) | | (Line 24 - Line 23) | 5,473,804,124 |
| 12 | Gross Plant Allocator | | (Line 11 / Line 6) | 21.6787% |
| 13 | Transmission Net Plant (excluding Land Held for Future Use) | | (Line 32 - Line 23) | 3,989,778,912 |
| 14 | Net Plant Allocator | | (Line 13 / Line 10) | 24.0662% |
| Plant Calculations | | | | |
| Plant In Service | | | | |
| 15 | Transmission Plant In Service | (Note M) | Attachment 5 | 5,290,967,124 |
| 16 | New Transmission Plant Additions for Current Calendar Year (weighted by months in service) | (Notes A & P) | Attachment 6 | 0 |
| 17 | Total Transmission Plant | | (Line 15 + Line 16) | 5,290,967,124 |
| 18 | General Plant | (Note N) | Attachment 5 | 1,431,392,503 |
| 19 | Intangible Plant | (Note N) | Attachment 5 | 868,740,476 |
| 20 | Total General and Intangible Plant | | (Line 18 + Line 19) | 2,300,132,979 |
| 21 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 22 | General and Intangible Allocated to Transmission | | (Line 20 * Line 21) | 182,837,000 |
| 23 | Land Held for Future Use | (Notes B & L) | Attachment 5 | 3,682,632 |
| 24 | Total Plant In Rate Base | | (Line 17 + Line 22 + Line 23) | 5,477,486,755 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|--|---|--------------|---|-----------------------------|
| | | | | 2014 Form 1 data True-up |
| Accumulated Depreciation and Amortization | | | | |
| 25 | Transmission Accumulated Depreciation | (Note M) | Attachment 5 | 1,396,421,279 |
| 26 | Accumulated General Depreciation | (Note N) | Attachment 5 | 559,704,791 |
| 27 | Accumulated Amortization | (Note N) | (Line 8) | 542,373,530 |
| 28 | Accumulated General and Intangible Depreciation | | (Line 26 + 27) | 1,102,078,321 |
| 29 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 30 | Subtotal General and Intangible Accum. Depreciation Allocated to Transmission | | (Line 28 * Line 29) | 87,603,932 |
| 31 | Total Accumulated Depreciation and Amortization | | (Line 25 + Line 30) | 1,484,025,211 |
| 32 | Total Net Property, Plant & Equipment | | (Line 24 - Line 31) | 3,993,461,544 |
| Adjustments To Rate Base | | | | |
| Accumulated Deferred Income Taxes | | | | |
| 33 | ADIT net of FASB 106 and 109 | | Attachment 1A | (916,062,424) |
| 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 | (264,041) |
| Unfunded Reserves | | | | |
| 36 | Unfunded Reserves | | Attachment 16 | (13,082,176) |
| Prepayments | | | | |
| 37 | Prepayments | (Note K & N) | Attachment 11 | 5,254,770 |
| Abandoned Plant | | | | |
| 38 | Unamortized Abandoned Plant | (Note O) | | 0 |
| Materials and Supplies | | | | |
| 39 | Undistributed Stores Expense | (Note N) | Attachment 5 | 0 |
| 40 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 41 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 39 * Line 40) | 0 |
| 42 | Construction Materials & Supplies | (Note N) | Attachment 5 | 101,277,124 |
| 43 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 44 | Construction Materials & Supplies Allocated to Transmission | | (Line 42 * Line 43) | 8,050,493 |
| 45 | Transmission Materials & Supplies | (Note N) | Attachment 5 | 584,592 |
| 46 | Total Materials & Supplies Allocated to Transmission | | (Line 41 + Line 44 + Line 45) | 8,635,085 |
| Cash Working Capital | | | | |
| 47 | Operation & Maintenance Expense | | (Line 75) | 62,211,877 |
| 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 | (55,262,724) |
| 51 | Total Adjustment to Rate Base | | (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) | (970,781,509) |
| 52 | Rate Base | | (Line 32 + Line 51) | 3,022,680,034 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|--|--|----------|---|-----------------------------|
| | | | | 2014 Form 1 data True-up |
| Operations & Maintenance Expense | | | | |
| Transmission O&M | | | | |
| 53 | Transmission O&M | | Attachment 5 | 211,652,510 |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | | Attachment 5 | 10,425,712 |
| 55 | Less: Account 565 | | Attachment 5 | 151,335,724 |
| 56 | Transmission O&M | | (Lines 53 - 55) | 49,891,074 |
| Allocated Administrative & General Expenses | | | | |
| 57 | Total A&G | | 323.197b | 103,886,947 |
| 58 | Less Actual PBOP Expense Adjustment | | Attachment 5 | (16,412,672) |
| 59 | Less Property Insurance Account 924 | | 323.185b | 15,633,179 |
| 60 | Less Regulatory Asset Amortizations Account 930.2 | | Attachment 5 | 89,288 |
| 61 | Less Regulatory Commission Exp Account 928 | (Note D) | 323.189b | 24,280,590 |
| 62 | Less General Advertising Exp Account 930.1 | | 323.191b | 6,832 |
| 63 | Less Membership Dues | (Note C) | Attachment 5 | 233,720 |
| 64 | Administrative & General Expenses | | (Line 57 - Sum (Lines 58 to 63)) | 80,056,009 |
| 65 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 66 | Administrative & General Expenses Allocated to Transmission | | (Line 64 * Line 65) | 6,363,632 |
| Directly Assigned A&G | | | | |
| 67 | Regulatory Commission Exp Account 928 | (Note E) | Attachment 5 | 2,568,100 |
| 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) | 2,568,100 |
| 70 | Property Insurance Account 924 | (Note F) | Attachment 5 | 15,633,179 |
| 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) | 15,633,179 |
| 73 | Gross Plant Allocator | | (Line 12) | 21.6787% |
| 74 | A&G Directly Assigned to Transmission | | (Line 72 * Line 73) | 3,389,071 |
| 75 | Total Transmission O&M | | (Lines 56 + 66 + 69 + 74) | 62,211,877 |
| Depreciation & Amortization Expense | | | | |
| Depreciation Expense | | | | |
| 76 | Transmission Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | Attachment 5 | 92,085,625 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | Attachment 5 | 40,653,484 |
| 78 | Intangible Amortization | (Note H) | Attachment 5 | 39,290,397 |
| 79 | Total | | (Line 77 + Line 78) | 79,943,881 |
| 80 | Wage & Salary Allocator | | (Line 5) | 7.9490% |
| 81 | General Depreciation and Intangible Amortization Functionalized to Transmission | | (Line 79 * Line 80) | 6,354,719 |
| 82 | Abandoned Plant Amortization | (Note O) | | 0 |
| 83 | Total Transmission Depreciation & Amortization | | (Lines 76 + 81 + 82) | 98,440,344 |
| Taxes Other Than Income | | | | |
| 84 | Taxes Other than Income Taxes | | Attachment 2 | 29,628,047 |
| 85 | Total Taxes Other than Income Taxes | | (Line 84) | 29,628,047 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|---|--|---------------|---|----------------------|
| | | | | 2014 Form 1 data |
| | | | | True-up |
| Return \ Capitalization Calculations | | | | |
| Long-Term Debt | | | | |
| 86 | Account 221 Bonds | | Attachment 14 | 7,078,393,385 |
| 87 | Less Account 222 Reaquired Bonds | | Attachment 14 | 0 |
| 88 | Account 223 Long-term Advances from Associated Cos. | | Attachment 14 | 0 |
| 89 | Account 224 Other Long-term Debt | | Attachment 14 | 0 |
| 90 | Gross Proceeds Outstanding Long-term Debt | | Sum Lines 86 through 89 | 7,078,393,385 |
| 91 | Less Account 226 Unamortizedized Discount | (Note T) | Attachment 14 | 13,661,333 |
| 92 | Less Account 181 Unamortizedized Debt Expense | (Note T) | Attachment 14 | 34,644,580 |
| 93 | Less Account 189 Unamortizedized Loss on Reaquired Debt | (Note T) | Attachment 14 | 7,635,678 |
| 94 | Plus Account 225 Unamortizedized Premium | (Note T) | Attachment 14 | 85,639 |
| 95 | Plus Account 257 Unamortizedized Gain on Reaquired Debt | (Note T) | Attachment 14 | 0 |
| 96 | Net Proceeds Long Term Debt | | Sum Lines 90 through 95 | 7,022,537,432 |
| Long Term Debt Cost | | | | |
| 97 | Accounts 427 and 430 Long Term Interest Expense | (Notes R & T) | Attachment 14 | 358,380,033 |
| 98 | Less Hedging Expense | (Note R) | Attachment 14 | 0 |
| 99 | Account 428 Amortized Debt Discount and Expense | (Note T) | Attachment 14 | 4,073,420 |
| 100 | Account 428.1 Amortized Loss on Reaquired Debt | (Note T) | Attachment 14 | 905,935 |
| 101 | Less Account 429 Amortized Premium | (Note T) | Attachment 14 | 11,026 |
| 102 | Less Account 429.1 Amortized Gain on Reaquired Debt | (Note T) | Attachment 14 | 0 |
| 103 | Total Long Term Debt Cost | | Sum Lines 97 through 102 | 363,348,362 |
| Preferred Stock and Dividend | | | | |
| 104 | Account 204 Preferred Stock Issued | | Attachment 14 | 2,397,600 |
| 105 | Less Account 217 Reaquired Capital Stock (preferred) | | Attachment 14 | 0 |
| 106 | Account 207 Premium on Preferred Stock | | Attachment 14 | 0 |
| 107 | Account 207-208 Other Paid-In Capital (preferred) | | Attachment 14 | 0 |
| 108 | Less Account 213 Discount on Capital Stock (preferred) | | Attachment 14 | 0 |
| 109 | Less Account 214 Capital Stock Expense (preferred) | | Attachment 14 | 0 |
| 110 | Total Preferred Stock | | Sum Lines 104 through 109 | 2,397,600 |
| 111 | Preferred Dividend | | Attachment 14 (Enter positive) | 161,902 |
| Common Stock | | | | |
| 112 | Proprietary Capital | | Attachment 14 | 7,600,030,797 |
| 113 | Less: Total Preferred Stock | | (Line 110) | 2,397,600 |
| 114 | Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings | | Attachment 14 | 133,301,194 |
| 115 | Less: Account 219 | | Attachment 14 | (9,296,735) |
| 116 | Total Common Stock | | Sum Lines 112 through 115 | 7,473,628,738 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up 2014 Form 1 data True-up |
|-------------------------------|--|---|---------------|---|---|
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% |
| <hr/> | | | | | |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / | | (Line 111 / Line 110) | 6.75% |
| 122 | Common Cost | Total Preferred Stock Common Stock | (Note H) | Fixed | 9.80% |
| <hr/> | | | | | |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.03% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 7.5497% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 228,203,453 |
| <hr/> | | | | | |
| Composite Income Taxes | | | | | |
| Income Tax Rates | | | | | |
| 128 | FIT = Federal Income Tax Rate | | (Note G) | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | (Note G) | Attachment 5 | 4.54% |
| 130 | p | (percent of federal income tax deductible for state purposes) | | Per state tax code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.951% |
| 132 | T / (1-T) | | | | 61.163% |
| ITC Adjustment | | | | | |
| 133 | Amortized Investment Tax Credit - Transmission Related | | | Attachment 5 | (1,207,932) |
| 134 | ITC Adjust. Allocated to Trans. - Grossed Up | ITC Adjustment x 1 / (1-T) | | Line 133 * (1 / (1 - Line 131)) | (1,946,739) |
| 135 | Income Tax Component = | (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = | | [Line 132 * Line 127 * (1- (Line 123 / Line 126))] | 93,054,913 |
| 136 | Total Income Taxes | | | (Line 134 + Line 135) | 91,108,173 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up 2014 Form 1 data True-up |
|---|---|----------|---|---|
| Revenue Requirement | | | | |
| Summary | | | | |
| 137 | Net Property, Plant & Equipment | | (Line 32) | 3,993,461,544 |
| 138 | Total Adjustment to Rate Base | | (Line 51) | (970,781,509) |
| 139 | Rate Base | | (Line 52) | 3,022,680,034 |
| 140 | Total Transmission O&M | | (Line 75) | 62,211,877 |
| 141 | Total Transmission Depreciation & Amortization | | (Line 83) | 98,440,344 |
| 142 | Taxes Other than Income | | (Line 85) | 29,628,047 |
| 143 | Investment Return | | (Line 127) | 228,203,453 |
| 144 | Income Taxes | | (Line 136) | 91,108,173 |
| 145 | Gross Revenue Requirement | | (Sum Lines 140 to 144) | 509,591,896 |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | | |
| 146 | Transmission Plant In Service | | (Line 15) | 5,290,967,124 |
| 147 | Excluded Transmission Facilities | (Note J) | Attachment 15 | 239,989,391 |
| 148 | Included Transmission Facilities | | (Line 146 - Line 147) | 5,050,977,733 |
| 149 | Inclusion Ratio | | (Line 148 / Line 146) | 95.46% |
| 150 | Gross Revenue Requirement | | (Line 145) | 509,591,896 |
| 151 | Adjusted Gross Revenue Requirement | | (Line 149 * Line 150) | 486,477,662 |
| Revenue Credits | | | | |
| 152 | Revenue Credits | | Attachment 3 | 148,187,356 |
| 153 | Net Revenue Requirement | | (Line 151 - Line 152) | 338,290,306 |
| Net Plant Carrying Charge | | | | |
| 154 | Gross Revenue Requirement | | (Line 150) | 509,591,896 |
| 155 | Net Transmission Plant | | (Line 17 - Line 25 + Line 34) | 3,894,545,845 |
| 156 | Net Plant Carrying Charge | | (Line 154 / Line 155) | 13.0848% |
| 157 | Net Plant Carrying Charge without Depreciation | | (Line 154 - Line 76) / Line 155 | 10.7203% |
| 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | | (Line 154 - Line 76 - Line 127 - Line 136) / Line 155 | 2.5213% |
| Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE | | | | |
| 159 | Gross Revenue Requirement Less Return and Taxes | | (Line 150 - Line 143 - Line 144) | 190,280,269 |
| 160 | Increased Return and Taxes | | Attachment 4 | 344,326,253 |
| 161 | Net Revenue Requirement per 100 Basis Point increase in ROE | | (Line 159 + Line 160) | 534,606,522 |
| 162 | Net Transmission Plant | | (Line 17 - Line 25 + Line 34) | 3,894,545,845 |
| 163 | Net Plant Carrying Charge per 100 Basis Point increase in ROE | | (Line 161 / Line 162) | 13.7271% |
| 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | | (Line 161 - Line 76) / Line 162 | 11.3626% |
| 165 | Net Revenue Requirement | | (Line 153) | 338,290,306 |
| 166 | Facility Credits under Section 30.9 of the OATT | | Attachment 5 | 0 |
| 167 | Transmission Incentive Credit | | Attachment 7 | 3,738,356 |
| 168 | Interest on Network Upgrade Facilities | | Attachment 5 | 1,751,604 |
| 169 | Net Zonal Revenue Requirement | | (Line 165 + 166 + 167 + 168) | 343,780,266 |
| Network Service Rate | | | | |
| 170 | 12 CP Monthly Peak (MW) | (Note I) | Attachment 9a/9b | 13,469 |
| 171 | Rate (\$/MW-year) | | (Line 169 / 170) | 25,524 |
| 172 | Network Service Rate (\$/MW-year) | | (Line 171) | 25,524 |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

2014 True-up

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 Form 1 data True-up |
|-------------------------|-------|---|-----------------------------|
|-------------------------|-------|---|-----------------------------|

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
 PBOP expense is fixed until changed as the result of a filing at FERC.
 Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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 | \$486,477,662 |
| | Revenue Credits: | | |
| 2 | Acct 454 - Allocable to Transmission | Attachment 3, Line 6 | \$5,389,263 |
| 3 | Acct 456 - Allocable to Transmission | Attachment 3, Line 12 | \$142,798,094 |
| 4 | Total Revenue Credits | Line 2 + Line 3 | \$148,187,356 |
| 5 | Interest on Network Upgrades | Attachment 5 | \$1,751,604 |
| 6 | Transmission Incentive Credit | Attachment 7 | \$3,738,356 |
| 7 | Annual Transmission Revenue Requirement | Line 1 - Line 4 + Line 5 + Line 6 | \$343,780,266 |
| 8 | Divisor - 12 Month Average Transmission Peak (MW) | Appendix A, Line 170 | 13,469 |
| | Rates: | | |
| 9 | Transmission Rate (\$/kW-year) | Line 7 / Line 8 / 1000 | \$25.524064 |
| 10 | Transmission Rate (\$/kW-month) | Line 9 / 12 months | \$2.127005 |
| 11 | Weekly Firm/Non-Firm Rate (\$/kW-week) | Line 9 / 52 weeks | \$0.490847 |
| | Daily Firm/Non-Firm Rates: | | |
| 12 | On-Peak Days (\$/kW) | Line 11 / 5 days | \$0.098169 |
| 13 | Off-Peak Days (\$/kW) | Line 11 / 7 days | \$0.070121 |
| | Non-Firm Hourly Rates: | | |
| 14 | On-Peak Hours (\$/MWh) | Line 12 / 16 hours * 1000 | \$6.14 |
| 15 | Off-Peak Hours (\$/MWh) | Line 13 / 24 hours * 1000 | \$2.92 |

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

| Line | Description (A) | Reference (B) | Total Company | Gas, Prod., Dist., or Other | Transmission Related (C) | Plant Related (D) | Labor Related (E) | Total Transmission ADIT (F) |
|------|--|-------------------------|-----------------|--------------------------------|--------------------------------|------------------------|----------------------|--------------------------------|
| 1 | ADIT-282 | Sch. 282 Below | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |
| 2 | ADIT-281 | Sch. 281 Below | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |
| 4 | ADIT-190 | Sch. 190 Below | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (3,852,749,211) | (2,786,719,051) | (876,131,772) | 9,988,122 | (199,886,510) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 24.0662% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (876,131,772) | 2,403,766 | (15,888,929) | |
| 8 | Total Transmission ADIT | Sum Cols. (C), (D), (E) | | | | Attachment 1a input -> | | (889,616,935) |

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

Schedule ADIT-190

| Description | | | A Form 1 Reference | B Total Company | C Gas, Prod., Dist Or Other Related | D Transmission Related | E Plant Related | F Labor Related | G Justification |
|--------------------------------|---------|--------------------------------------|-----------------------|--------------------|--|------------------------------|-----------------------|-----------------------|--|
| Account 190 | | | | | | | | | |
| Employee Benefits | | | | | | | | | |
| 137426 | 720.500 | Accrued Severance | | (230) | 0 | 0 | 0 | (230) | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | | 33,240 | 0 | 0 | 0 | 33,240 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | | 13,587,776 | 0 | 0 | 0 | 13,587,776 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287324 | 720.200 | Deferred Comp. Accrual | | 3,493,452 | 0 | 0 | 0 | 3,493,452 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | | 836,596 | 836,596 | 0 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | | 1,332,639 | 0 | 0 | 0 | 1,332,639 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | | 12,023,418 | 0 | 0 | 0 | 12,023,418 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | | (9,806) | 0 | 0 | 0 | (9,806) | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | | 4,010,312 | 0 | 0 | 0 | 4,010,312 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | | 41,745,898 | 41,745,898 | 0 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | | 21,530,714 | 21,530,714 | 0 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | | 10,824,586 | 10,824,586 | 0 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | | 8,690,450 | 8,690,450 | 0 | 0 | 0 | Reclass current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | | 9,809,203 | 9,809,203 | 0 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | | 46,803,854 | 46,803,854 | 0 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | | 862,803 | 862,803 | 0 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | | 42,675 | 42,675 | 0 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | | 577,442 | 577,442 | 0 | 0 | 0 | Regulatory liability established to record UT of REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | | 5,359,166 | 5,359,166 | 0 | 0 | 0 | Regulatory liability established to record WA of REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | | 46,977 | 46,977 | 0 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | | 2,270,286 | 2,270,286 | 0 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | | 3,455,839 | 3,455,839 | 0 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |

| | | | | | | | | |
|--------|---------|---------------------------------------|-----------|-----------|---|---|---|--|
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 23,653 | 23,653 | 0 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 80,454 | 80,454 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 349,963 | 349,963 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | 56,828 | 56,828 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | 340,061 | 340,061 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE program. |
| 137300 | 610.144 | Reg Liability Current - DSM | 2,559,249 | 2,559,249 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | 549,791 | 549,791 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | 423,624 | 423,624 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | 1,162,323 | 1,162,323 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | 1,037,182 | 1,037,182 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | 125,344 | 125,344 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | 33,340 | 33,340 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | 1,111,867 | 1,111,867 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | 34,642 | 34,642 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | 108,925 | 108,925 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | 289,786 | 289,786 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | (108,173) | (108,173) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | 47,174 | 47,174 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | 169,077 | 169,077 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | 119,659 | 119,659 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | 872,126 | 872,126 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred. |
| 287262 | 100.100 | RL ITC | 5,625,159 | 5,625,159 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | 122 | 122 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | (23,778) | (23,778) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | 2,792,782 | 2,792,782 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | 691,902 | 691,902 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | 1,816,804 | 1,816,804 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | 429,499 | 429,499 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |

| | | | | | | | | | |
|-------------------------------------|---------|---|--|--------------|--------------|---------|---|---|---|
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,067,055 | 2,067,055 | 0 | 0 | 0 | Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| State Carryforwards | | | | | | | | | |
| 137402 | | DTA NOL Carryforward State Current | | 6,031,000 | 6,031,000 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | | DTA State NOL Fed Detriment - Current | | (2,110,850) | (2,110,850) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | | DTA State Charitable Contribution Limit | | 415,739 | 415,739 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | | DTA Net Operating Loss Carryforward-State | | 74,405,204 | 74,405,204 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | | DTA Federal Detriment of State NOL | | (26,187,330) | (26,187,330) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | | DTA 930.100 Oregon BETC Credits | | 2,494,918 | 2,494,918 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | | DTA Idaho ITC Carryforward | | 9,881,182 | 9,881,182 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | | DTA Colorado Tax Credit Carryforward | | 188,997 | 188,997 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | | DTA AZ State Tax Credit Carryforward | | 37,403 | 37,403 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | | DTA CA AMT Credit Carryforward | | 342,050 | 342,050 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | |
| 287498 | 425.140 | USA Power Accrual | | 44,259,760 | 44,259,760 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 22,507,872 | 22,507,872 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,989,295 | 47,989,295 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 3,247 | 3,247 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | ----- | Valuation Allowance for DTA - Current | | (4,376,059) | (4,376,059) | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,224,637 | 1,224,637 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 988,534 | 988,534 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 3,507,832 | 3,507,832 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,730,195 | 9,730,195 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 790,984 | 790,984 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | ----- | Curr def fed tax corr ben of int | | 450,345 | 450,345 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | ----- | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | ----- | Curr def state tax corr ben of int | | 58,414 | 58,414 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,941,055 | 8,941,055 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,135,379 | 1,135,379 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 19,809 | 19,809 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 | Lewis River- LWD Fund Liab | | 325,639 | 325,639 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | | 160,638 | 160,638 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | | 10,443,292 | 10,443,292 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 | MCI F.O.G. Wire Lease | | 211,726 | 211,726 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | | 58,150 | 0 | 58,150 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | | 58,725 | 0 | 58,725 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | | 417,496 | 0 | 417,496 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |

| | | | | | | | | |
|--|---------|---|-------------|-------------|---------|---|------------|---|
| 287345 | 145.030 | Distribution O&M Amort of W | 1,984,652 | 1,984,652 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liabil | 68,132 | 68,132 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,095,494 | 1,095,494 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,197,443 | 6,197,443 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 4,605,489 | 4,605,489 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 38,193,063 | 38,193,063 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 247,647 | 247,647 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 198,524 | 198,524 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 269,417 | 269,417 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 25,753 | 25,753 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 34,948 | 34,948 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | | | | | | |
| Subtotal - p234 | | | 482,567,288 | 447,562,116 | 534,371 | 0 | 34,470,801 | |
| Less FASB 109 Above if not separately removed | | | 17,885,255 | 17,885,255 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,010,312 | 0 | 0 | 0 | 4,010,312 | |
| Total | | | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 | B | C | D | E | F | G |
|--|---|---------------|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 281 | | | | | | | |
| Electric: | | | | | | | |
| 287960 ----- Accelerated Pollution Control Facilities Depreciation | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p275 | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |

Instructions for Account 281:

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

Schedule ADIT-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|--|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 221,572 | 221,572 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (31,465,480) | (31,465,480) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 201,866,799 | 201,866,799 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,279,586) | 0 | 0 | (1,279,586) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,542,159) | (4,542,159) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,087,905,920 | 2,087,905,920 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 347,192 | 347,192 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 1,457,691 | 1,457,691 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (18,402,763) | (18,402,763) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 26,807,250 | 26,807,250 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 876,666,143 | (876,666,143) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 45,088,279 | 0 | 0 | (45,088,279) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 179,562,151 | 0 | 0 | (179,562,151) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (5,159,359) | 0 | 0 | (5,159,359) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,443,010 | 0 | 0 | 1,443,010 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 236,008,289 | 236,008,289 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (195,796,231) | (195,796,231) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287605 | 105.141 | Debt AFUDC | (218,407,507) | (218,407,507) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flowthrough | (82,292,410) | (82,292,410) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287905 | 105.139 | Equity AFUDC | (60,725,067) | (60,725,067) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | | ----- Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,324,932,097) | (5,324,932,097) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (87,192,240) | (87,192,240) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 23,147,349 | 0 | 0 | 23,147,349 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies, primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (319,897,165) | (319,897,165) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |

| | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|---------------|--|
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (286,327,923) | (286,327,923) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 226,880,978 | 226,880,978 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 30,562,252 | 30,562,252 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (290,884,666) | (290,884,666) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287313 | 105.450 | RL - Non-ARO Liability | 319,897,165 | 319,897,165 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 236,782 | 236,782 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (212,894,913) | (212,894,913) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287771 | 110.205 | Tax Depletion-SRC | 388,365 | 388,365 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 0 | 0 | | | | |
| Subtotal - p275 | | | (3,991,613,412) | (2,908,448,253) | (876,666,143) | 18,151,414 | (224,650,430) | |
| Less FASB 109 Above if not separately removed | | | (286,327,923) | (286,327,923) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |

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

PacifiCorp

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|---|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287642 | 105.401 | RA - ARO | (19,316,596) | (19,316,596) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (2,277,060) | (2,277,060) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,526,397) | (1,526,397) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 44,840 | 44,840 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 73,180 | 73,180 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 131,920 | 131,920 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 174,423 | 174,423 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,925,316 | 1,925,316 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (833,113) | (833,113) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (985,243) | (985,243) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (5,317,990) | (5,317,990) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (3,977,714) | (3,977,714) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (13,392,627) | (13,392,627) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (3,051,149) | (3,051,149) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,791,976) | (8,791,976) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (5,765,987) | (5,765,987) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 47,174 | 47,174 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,296) | (15,296) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (21,048) | (21,048) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (304,719) | (304,719) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (70,089) | (70,089) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (187,309) | (187,309) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (380,055) | (380,055) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | 2,179,194 | 2,179,194 | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287576 | 430.110 | RA - DSM Balance Reclass | (2,179,193) | (2,179,193) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (175,126,608) | (175,126,608) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287634 | 415.300 | RA - Environmental Costs | (14,463,182) | (14,463,182) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 404,968 | 404,968 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (120,407,523) | (120,407,523) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (28,328,558) | (28,328,558) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (2,694,214) | (2,694,214) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (161,291) | (161,291) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (12,149,676) | (12,149,676) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (350,066) | (350,066) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (43,322) | (43,322) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (38,726) | (38,726) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (181,781) | (181,781) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | (457,468) | (457,468) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | (210,698) | (210,698) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (47,174) | (47,174) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (107,232) | (107,232) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 2,636 | 2,636 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | (2,636) | (2,636) | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (23,778) | (23,778) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (429,873) | (429,873) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (2,935,434) | 0 | 0 | 0 | (2,935,434) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt *NEW* | (3,070,214) | (3,070,214) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |

| | | | | | | | | |
|--------|---------|--|--------------|--------------|---|---|---|---|
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (33,184) | (33,184) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (366,292) | (366,292) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (422,999) | (422,999) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (69,291) | (69,291) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | (26,938) | (26,938) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | (157,263) | (157,263) | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | (5,721) | (5,721) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (1,191,086) | (1,191,086) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,934,498) | (4,934,498) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (1,392,379) | (1,392,379) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (659,210) | (659,210) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,252,130) | (1,252,130) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (305,969) | (305,969) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (15,056) | (15,056) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (265,657) | (265,657) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | (10,584,405) | (10,584,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (140,303) | (140,303) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | (1) | (1) | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | (77,798) | (77,798) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,357,626) | (1,357,626) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | (447,158) | (447,158) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | (212,197) | (212,197) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | |
|--|---------|---|---------------|---------------|---|---|-------------|--|
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | (336,462) | (336,462) | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (266,486) | (266,486) | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (20,633,788) | (20,633,788) | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (55,334,314) | (55,334,314) | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (104,496) | (104,496) | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,566,793) | (1,566,793) | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | (1,693,307) | (1,693,307) | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,471,515) | (1,471,515) | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | (8,753,853) | (8,753,853) | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287656 | 425.280 | Joseph Settlement | (212,895) | (212,895) | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (2,364,655) | 0 | 0 | 0 | (2,364,655) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | (984,019) | (984,019) | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (36,944) | (36,944) | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 287669 | 210.180 | Prepaid Membership Fees | (959,917) | (959,917) | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (111,591) | (111,591) | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (305,252) | (305,252) | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,163,292) | 0 | 0 | 0 | (8,163,292) | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (998,388) | (998,388) | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 287653 | 425.250 | TGS Buyout | (35,725) | (35,725) | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,576,681) | (1,576,681) | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (396,480) | 0 | 0 | 0 | (396,480) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (41,480) | (41,480) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (118,508) | (118,508) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | - - - - | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | | | | | |
| Subtotal - p277 | | | (556,381,073) | (542,521,212) | 0 | 0 | (8,163,292) | (5,696,569) |
| Less FASB 109 Above if not separately removed | | | (175,126,608) | (175,126,608) | 0 | 0 | 0 | 0 |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | | (381,254,465) | (367,394,604) | 0 | 0 | (8,163,292) | (5,696,569) |

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

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

| Line | Description | 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 | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |
| 2 | ADIT-281 | Sch. 281 Below | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (464,012,490) | (450,200,710) | 0 | (8,301,728) | (5,510,052) | |
| 4 | ADIT-190 | Sch. 190 Below | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (4,156,830,732) | (3,033,473,282) | (928,379,017) | 8,499,524 | (203,477,957) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 24.0662% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (928,379,017) | 2,045,516 | (16,174,412) | |
| 8 | Total End of Year Transmission ADIT | Sum Cols. (C), (D), (E) | | | | | | (942,507,913) |
| 9 | Beginning of Year Total (Attachment 1) | | | | (876,131,772) | 2,403,766 | (15,888,929) | (889,616,935) |
| 10 | Appendix A, line 33 input | Line 8 for Projection and average of Lines 8 & 9 for True-Up | | | | | | (916,062,424) |

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

Schedule ADIT-190

| Description | Form 1 Reference | Total Company | Gas, Prod., Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
|--------------------------------|------------------|--------------------------------------|-----------------------------------|----------------------|---------------|---------------|--|
| A | | B | C | D | E | F | G |
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | 396,188 | 0 | 0 | 396,188 | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 65,491 | 0 | 0 | 65,491 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 10,677,928 | 0 | 0 | 10,677,928 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287220 | 720.560 | Pension | 42,004,416 | 42,004,416 | 0 | 0 | Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation. |
| 287300 | 920.182 | LTIP - non current | 2,631,997 | 0 | 0 | 2,631,997 | Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,689,534 | 0 | 0 | 3,689,534 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 881,430 | 881,430 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasatch workers comp reserve | 1,237,377 | 0 | 0 | 1,237,377 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,794,245 | 0 | 0 | 12,794,245 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,238,777 | 0 | 0 | 4,238,777 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287460 | 720.800 | FAS 158 Pension Liability | 63,703,014 | 63,703,014 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 20,850,623 | 20,850,623 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 23,893,147 | 23,893,147 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 19,099,710 | 19,099,710 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 4,980,501 | 4,980,501 | 0 | 0 | Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 13,316,395 | 13,316,395 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 41,823,354 | 41,823,354 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 46,285 | 46,285 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137213 | 705.525 | RL OR RECs in Rate - Current | 153,692 | 153,692 | 0 | 0 | Regulatory liability established to record OR REC's current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record UT REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record WA REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 358,886 | 358,886 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 3,839,456 | 3,839,456 | 0 | 0 | Regulatory liability established to record UT Solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | 1,102,333 | 1,102,333 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 330,725 | 330,725 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |

| | | | | | | | | | |
|--------|---------|--|--|-----------|-----------|---|---|---|---|
| 137234 | 425.381 | RL - BPA Balancing Acct ID | | 878,553 | 878,553 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgrm CA | | 256,166 | 256,166 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program |
| 137300 | 610.144 | Reg Liability Current - DSM | | 717,505 | 717,505 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | | 947,522 | 947,522 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | | 494,423 | 494,423 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | | 998,298 | 998,298 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | | 1,072,010 | 1,072,010 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | | 131,501 | 131,501 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | | 50,647 | 50,647 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | | 1,200,413 | 1,200,413 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | | 46,892 | 46,892 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | | 133,301 | 133,301 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | | 0 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | | (105,045) | (105,045) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287233 | 705.515 | RL - Deferred Excess NPC - OR - noncurrent | | 2,286,645 | 2,286,645 | 0 | 0 | 0 | Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | | 23,587 | 23,587 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287239 | 705.600 | RL - OR 2012 GRC Giveback | | (158,722) | (158,722) | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287253 | 705.400 | Reg Lia - OR Inj & Dam Reserve | | 791,291 | 791,291 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | | 393,344 | 393,344 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | | 144,868 | 144,868 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | | 1,318,284 | 1,318,284 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | | 4,678,951 | 4,678,951 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | | (10,682) | (10,682) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | | (21,406) | (21,406) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | | 2,454,254 | 2,454,254 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |

| | | | | | | | | | |
|-------------------------------------|---------|--|--|--------------|--------------|---|---|---|---|
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,125,829 | 2,125,829 | 0 | 0 | 0 | Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| 287486 | 415.926 | RL - Depre | | 324,479 | 324,479 | 0 | 0 | 0 | Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| 287487 | 415.927 | RL - Depre | | 253,701 | 253,701 | 0 | 0 | 0 | Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| State Carry forwards | | | | | 0 | | | | |
| 137402 | | DTA NOL Carry forward State Current | | 9,531,000 | 9,531,000 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | | DTA State NOL Fed Detriment - Current | | (3,335,850) | (3,335,850) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | | DTA State Charitable Contribution Limit | | 362,421 | 362,421 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | | DTA Net Operating Loss Carry forward-State | | 70,029,092 | 70,029,092 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | | DTA Federal Detriment of State NOL | | (24,637,030) | (24,637,030) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | | DTA 930.100 Oregon BETC Credits | | 2,104,918 | 2,104,918 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETCs). |
| 287491 | | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | | DTA Idaho ITC Carry forward | | 10,496,243 | 10,496,243 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | | DTA Colorado Tax Credit Carry forward | | 191,296 | 191,296 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | | DTA AZ State Tax Credit Carry forward | | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | | DTA CA AMT Credit Carry forward | | 320,577 | 320,577 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | |
| 137510 | 415.815 | Ins Resv | | (19,012,454) | (19,012,454) | 0 | 0 | 0 | Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses. |
| 287498 | 425.140 | USA Power Accrual | | 45,201,007 | 45,201,007 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 24,999,830 | 24,999,830 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,023,073 | 47,023,073 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 2,882 | 2,882 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | ----- | Valuation Allowance for DTA - Current | | (6,068,202) | (6,068,202) | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,699,031 | 1,699,031 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 753,807 | 753,807 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 2,999,790 | 2,999,790 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,643,394 | 9,643,394 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 2,014,332 | 2,014,332 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | ----- | Curr def fed tax corr ben of int | | 506,170 | 506,170 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | ----- | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | ----- | Curr def state tax corr ben of int | | 65,656 | 65,656 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,132,866 | 8,132,866 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,015,138 | 1,015,138 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 17,076 | 17,076 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 | Lewis River- LWD Fund Liab | | 350,922 | 350,922 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | | 102,040 | 102,040 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | | 8,686,382 | 8,686,382 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |

| | | | | | | | | |
|---|---------|---|-------------|-------------|---------|---|------------|---|
| 287337 | 715.105 | MCI F.O.G. Wire Lease | 211,697 | 211,697 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | 134,341 | 0 | 134,341 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | 6,489 | 0 | 6,489 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | 208,767 | 0 | 208,767 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 | Distribution O&M Amort of W | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liability | 72,107 | 72,107 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,106,433 | 1,106,433 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,288,267 | 6,288,267 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287393 | 425.110 | Tenant Lease Allowances | 106,095 | 106,095 | 0 | 0 | 0 | Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 5,531,713 | 5,531,713 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 37,922,708 | 37,922,708 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 207,987 | 207,987 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 316,817 | 316,817 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 460,534 | 460,534 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 41,097 | 41,097 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 59,739 | 59,739 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | 5 | 5 | | | | |
| Subtotal - p234 | | | 544,969,532 | 508,888,398 | 349,597 | 0 | 35,731,537 | |
| Less FASB 109 Above if not separately removed | | | 13,365,333 | 13,365,333 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,238,777 | 0 | 0 | 0 | 4,238,777 | |
| Total | | | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |

Instructions for Account 190:

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

| Account 281 | A | B | C | D | E | F | G |
|---|---|---------------|---------------|---|---|---|---|
| | | | | | | | |
| Electric: | | | | | | | |
| 287960 | ----- Accelerated Pollution Control Facilities Depreciation | (252,151,842) | (252,151,842) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p273 | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |

Instructions for Account 281:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- 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-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|---|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 202,295 | 202,295 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (29,991,665) | (29,991,665) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 216,619,156 | 216,619,156 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,342,152) | 0 | 0 | (1,342,152) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,099,158) | (4,099,158) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,385,533,129 | 2,385,533,129 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 233,824 | 233,824 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 5,238,233 | 5,238,233 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (20,319,657) | (20,319,657) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 25,659,474 | 25,659,474 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 928,728,614 | (928,728,614) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 43,264,695 | 0 | 0 | (43,264,695) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 186,195,970 | 0 | 0 | (186,195,970) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (4,620,991) | 0 | 0 | (4,620,991) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,381,474 | 0 | 0 | 1,381,474 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 264,295,570 | 264,295,570 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (213,476,350) | (213,476,350) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287224 | 145.030 | CWIP Reserve | 572,328 | 572,328 | 0 | 0 | 0 | PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve. |
| 287605 | 105.141 | Debt AFUDC | (227,986,595) | (227,986,595) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flow through | (91,871,232) | (91,871,232) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.139 | Equity AFUDC | (79,907,752) | (79,907,752) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287928 | 425.310 | Hydro Relicensing Obligation | (8,244,188) | (8,244,188) | 0 | 0 | 0 | PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,809,833,122) | (5,809,833,122) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (89,080,538) | (89,080,538) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |

| | | | | | | | | |
|--|---------|--|------------------------|------------------------|----------------------|-------------------|----------------------|--|
| 287605 | 105.129 | Fixed Assets - State Modifications | 21,382,921 | 0 | 0 | 21,382,921 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies, primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (335,205,507) | (335,205,507) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (276,749,101) | (276,749,101) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 100.110 | RA- Solar ITC Basis Adj. - Fixed Assets | (51,074) | (51,074) | 0 | 0 | 0 | PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 252,151,842 | 252,151,842 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 31,275,532 | 31,275,532 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (350,541,144) | (350,541,144) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287221 | 415.933 | RL - Contra-Carbon Decommissioning - ID | (366,853) | (366,853) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04). |
| 287222 | 415.934 | RL - Contra-Carbon Decommissioning - UT | (2,559,391) | (2,559,391) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200). |
| 287223 | 415.935 | RL - Contra-Carbon Decommissioning - WY | (933,685) | (933,685) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11). |
| 287313 | 105.450 | RL - Non-ARO Liability | 335,205,507 | 335,205,507 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 248,818 | 248,818 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (229,336,182) | (229,336,182) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287605 | 105.116 | Solar ITC Basis Adjustment | (2,190) | (2,190) | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287771 | 110.205 | Tax Depletion-SRC | 321,959 | 321,959 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 1 | 1 | | | | |
| Subtotal - p275 | | | (4,244,780,923) | (3,103,392,896) | (928,728,614) | 16,801,252 | (229,460,665) | |
| Less FASB 109 Above if not separately removed | | | (276,749,101) | (276,749,101) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |

Instructions for Account 282:

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

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287847 | 415.423 | Contra RA - PP&E Deer Creek | 37,233,105 | 37,233,105 | 0 | 0 | 0 | Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS. |
| 287849 | 415.424 | Contra RA - Deer Creek Abandonment | 11,602,009 | 11,602,009 | 0 | 0 | 0 | Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment. |
| 287642 | 105.401 | RA - ARO | (19,485,662) | (19,485,662) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 137332 | 415.699 | RA - BPA Balancing Account - OR | (557,322) | (557,322) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 137337 | 715.721 | RA - BPA Balancing Account - WA | (120,288) | (120,288) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 287984 | 415.923 | RA - Carbon Unrecovered Plant - ID | (799,389) | (799,389) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287985 | 415.924 | RA - Carbon Unrecovered Plant - UT | (5,540,548) | (5,540,548) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287986 | 415.925 | RA - Carbon Unrecovered Plant - WY | (2,022,666) | (2,022,666) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (1,138,530) | (1,138,530) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,100,426) | (1,100,426) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 32,327 | 32,327 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 52,758 | 52,758 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 95,105 | 95,105 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 139,539 | 139,539 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,540,253 | 1,540,253 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (1,292,091) | (1,292,091) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (1,400,430) | (1,400,430) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (7,514,841) | (7,514,841) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (2,202,838) | (2,202,838) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (16,126,370) | (16,126,370) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (7,814,810) | (7,814,810) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,224,943) | (8,224,943) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (1,704,320) | (1,704,320) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 23,587 | 23,587 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,311) | (15,311) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (14,812) | (14,812) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (405,912) | (405,912) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (96,403) | (96,403) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (257,060) | (257,060) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (8,122,990) | (8,122,990) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | (7,405,486) | (7,405,486) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287981 | 415.920 | RA - Depreciation Increase - Idaho | (603,213) | (603,213) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287982 | 415.921 | RA - Depreciation Increase - Utah | (801,795) | (801,795) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287983 | 415.922 | RA - Depreciation Increase - Wyoming | (2,768,962) | (2,768,962) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287576 | 430.110 | RA - DSM Balance Reclass | 7,405,487 | 7,405,487 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (169,267,915) | (169,267,915) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287946 | 100.105 | RA - Effects of Ratemaking - WA Flowthrough | (96,685) | (96,685) | 0 | 0 | 0 | Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287840 | 415.410 | RA - Energy West Mining | (85,327,212) | (85,327,212) | 0 | 0 | 0 | In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. |
| 287634 | 415.300 | RA - Environmental Costs | (15,746,789) | (15,746,789) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 538,348 | 538,348 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (181,073,140) | (181,073,140) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (5,723,001) | (5,723,001) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (1,939,547) | (1,939,547) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (153,227) | (153,227) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (11,070,491) | (11,070,491) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (339,693) | (339,693) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (41,156) | (41,156) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (19,363) | (19,363) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (90,891) | (90,891) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (23,587) | (23,587) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (54,038) | (54,038) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback |
| 137509 | 415.585 | RA - OR Sch 203 Black Cap Solar | (4,392) | (4,392) | 0 | 0 | 0 | Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | 139,919 | 139,919 | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (320,047) | (320,047) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (322,405) | (322,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (3,173,252) | 0 | 0 | 0 | (3,173,252) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt "NEW" | (2,726,402) | (2,726,402) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (26,547) | (26,547) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (293,034) | (293,034) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (317,250) | (317,250) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (59,342) | (59,342) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |

| | | | | | | | | | |
|--------|---------|--|-------------|-------------|---|---|---|---|---|
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287858 | 415.676 | RA - Preferred Stock Redemption - WY | (99,394) | (99,394) | 0 | 0 | 0 | 0 | Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 287996 | 415.675 | RA - Preferred Stock Redemption Loss - UT | (288,416) | (288,416) | 0 | 0 | 0 | 0 | Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (2,732,204) | (2,732,204) | 0 | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,479,213) | (4,479,213) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137315 | 415.903 | RA - REC Sales Deferral - WA - Current | (699,803) | (699,803) | 0 | 0 | 0 | 0 | Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 287888 | 415.882 | RA - REC Sales Deferral - WA - Noncurrent | (1,166,338) | (1,166,338) | 0 | 0 | 0 | 0 | Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (834,340) | (834,340) | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (3,405) | (3,405) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,564,488) | (1,564,488) | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (341,076) | (341,076) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (8,364) | (8,364) | 0 | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (252,374) | (252,374) | 0 | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (120,497) | (120,497) | 0 | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,018,220) | (1,018,220) | 0 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | | | |
|--|---------|---|--|---------------|---------------|---|---|-------------|-------------|--|
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | | (178,699) | (178,699) | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | | (32,416,108) | (32,416,108) | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | | (46,685,346) | (46,685,346) | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | | |
| 287995 | 720.550 | Accrued CIC Severance | | (9,806) | 0 | 0 | 0 | 0 | (9,806) | Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees. |
| 287891 | 505.180 | Accrued Insurance Premium Tax | | (129,991) | (129,991) | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | | (3,062,782) | (3,062,782) | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | | (1,044,529) | (1,044,529) | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | | 0 | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | | (1,406,355) | (1,406,355) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | | 0 | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 287656 | 425.280 | Joseph Settlement | | (160,757) | (160,757) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | | (223,117) | 0 | 0 | 0 | 0 | (223,117) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | | 0 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | | (4,031) | (4,031) | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 137512 | 320.291 | Prepaid IBEW 57 Pension Contribution - Current | | (1,593,942) | 0 | 0 | 0 | 0 | (1,593,942) | Prefunded contributions to Local 57 pension fund are recorded as prepaid expense. |
| 287669 | 210.180 | Prepaid Membership Fees | | (2,273,169) | (2,273,169) | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 137513 | 210.195 | Prepaid Surety Bond | | (60,245) | (60,245) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | | (131,155) | (131,155) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | | (327,126) | (327,126) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | | (8,301,728) | 0 | 0 | 0 | (8,301,728) | 0 | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | | (1,013,763) | (1,013,763) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 137511 | 210.190 | Prepaid Water Rights | | (261,694) | (261,694) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid water rights and water fees. |
| 287927 | 100.110 | RA - Solar ITC Basis Adjustment - Gross-up | | (31,239) | (31,239) | 0 | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference. |
| 287653 | 425.250 | TGS Buyout | | (29,852) | (29,852) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | | (1,557,524) | (1,557,524) | 0 | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | | (509,935) | 0 | 0 | 0 | 0 | (509,935) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | | (68,559) | (68,559) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | | (49,948) | (49,948) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | ---- | OR BETC - Purchased Credits - Non-Cash | | (293,220) | (293,220) | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | (5) | (5) | | | | | |
| Subtotal - p277 | | | | (633,311,644) | (619,499,864) | 0 | 0 | (8,301,728) | (5,510,052) | |
| Less FASB 109 Above if not separately removed | | | | (169,299,154) | (169,299,154) | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | | (464,012,490) | (450,200,710) | 0 | 0 | (8,301,728) | (5,510,052) | |

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

Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | Page 263, Col (i) | Allocator | Allocated Amount |
|--|---------------------------|-----------------------------|--------------------------|
| Plant Related | | Net Plant Allocator | |
| Real Property | 122,566,566 | | |
| Possessory taxes | 471,896 | | |
| 1 Total Plant Related | 123,038,462 | 24.0662% | 29,610,732 |
| Labor Related | | Wages & Salary Allocator | |
| Federal FICA | 0 | | |
| Federal Unemployment | 0 | | |
| State Unemployment | 0 | | |
| 2 Total Labor Related | 0 | 7.9490% | 0 |
| Other Included | | Net Plant Allocator | |
| Annual Report | 71,948 | | |
| 3 Total Other Included | 71,948 | 24.0662% | 17,315 |
| 4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) | 123,110,410 | | <u>29,628,047</u> |
| Currently Excluded | | | |
| Local Franchise | 32,230,199 | | |
| Montana Energy License | 203,996 | | |
| Montana Wholesale Energy | 143,304 | | |
| Idaho Generation Tax (KWh) | 34,818 | | |
| Oregon Department of Energy | 994,823 | | |
| Wyoming Wind Generation Tax | 2,075,142 | | |
| Washington Public Utility Tax | 12,593,513 | | |
| Other (Navajo Nation, Business & Occupation, Other) | 29,191 | | |
| 5 Subtotal Excluded Taxes | 48,304,986 | | |
| 6 Total Other Taxes Included and Excluded (Line 4 + Line 5) | <u>171,415,396</u> | | |
| 7 Total Other Taxes | | | |
| 114.14c | <u>171,415,396</u> | | |
| 8 Difference (Line 6 - Line 7) | 0 | | |

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

| Line | Description | Notes | Reference | Value |
|---|--|--------|---------------------|--------------------|
| Account 454 - Rent from Electric Property | | | | |
| 1 | Rent from Electric Property - Transmission Related | | | 3,573,674 |
| 2 | Pole Attachments - Transmission Related | | | 196,080 |
| 3 | Distribution Underbuild - Transmission Related | | <i>detail below</i> | 555,768 |
| 4 | Various Rents - Transmission Related | | | 771,874 |
| 5 | Miscellaneous General Revenues | | <i>detail below</i> | 291,867 |
| 6 | Account 454 subtotal | | (Sum Lines 1-5) | 5,389,263 |
| Account 456 - Other Electric Revenues (Note 1) | | | | |
| 7 | Transmission for Others | Note 3 | Attachment 13 | 23,557,412 |
| 8 | Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor | Note 3 | | 0 |
| 9 | Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner | | Attachment 13 | 116,765,899 |
| 10 | Facilities Charges including Interconnection Agreements | Note 2 | | 1,865,375 |
| 11 | Transmission maintenance revenue | | Account 456.2 | 609,407 |
| 12 | Account 456 subtotal | | (Sum Lines 7-11) | 142,798,094 |
| 13 | Appendix A input: Gross Revenue Credits | | (Sum Lines 6 & 12) | 148,187,356 |

Detail for selected items above

Miscellaneous General Revenues

| | |
|--|----------------|
| Rents - General | 137,723 |
| One Utah Center and North Temple office subleases | 2,852,318 |
| Parking Rent: Lloyd Center, Portland, Oregon | 670,588 |
| Rents - non Common | 11,125 |
| Total Miscellaneous General Revenue | 3,671,755 |
| Wages & Salary Allocator | 7.95% |
| Total Allocated Miscellaneous General Revenue | 291,867 |

Distribution Underbuild

| | |
|---|----------------|
| Third party attachments | 0 |
| Common pole location fixed annual revenue credit | fixed 555,768 |
| Distribution Underbuild - Transmission related | 555,768 |

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in 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 | | |
| A | 100 Basis Point increase in ROE and Income Taxes | Appendix A input: Line 127 + Line 137 from below | 344,326,253 |
| B | 100 Basis Point increase in ROE | | 1.00% |

Return Calculation

| | | | Notes | Reference (Appendix A Line or Source) | |
|-----|---|---|---------------|---------------------------------------|--------------------|
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | | (Line 111 / Line 110) | 6.75% |
| 122 | Common Cost | Common Stock | (Note H) | Fixed plus 100 basis points | 10.80% |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.55% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 8.06% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 243,724,778 |

Composite Income Taxes

| | | | | | |
|-------------------------|---|---|--|----------------------------------|--------------------|
| Income Tax Rates | | | | | |
| 128 | FIT = Federal Income Tax Rate | | | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | | | 4.54% |
| 130 | p = percent of federal income tax deductible for state purposes | | | Per state tax code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.95% |
| 132 | CIT = T / (1-T) | | | | 61.16% |
| 133 | 1 / (1-T) | | | | 161.16% |
| ITC Adjustment | | | | | |
| 134 | Amortized Investment Tax Credit | | | Attachment 5 | (1,207,932) |
| 135 | ITC Adjust. Allocated to Trans. - Grossed Up | | | (Line 134 * (1 / (1 - Line 131)) | (1,946,739) |
| 136 | Income Tax Component = | $CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | | 102,548,214 |
| 137 | Total Income Taxes | | | | 100,601,474 |

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Detail/notes | |
|--|---|--------------------------------------|-----------|---------|-----------------------|------------------|
| | Calculation of Transmission Plant In Service | Source | Footnotes | Year | Balance | |
| 1 | December | 206.58b | | 2013 | 5,231,106,254 | - |
| 2 | January | Monthly Balances | | 2014 | 5,233,613,827 | |
| 3 | February | Monthly Balances | | 2014 | 5,244,488,732 | |
| 4 | March | Monthly Balances | | 2014 | 5,247,437,900 | |
| 5 | April | Monthly Balances | | 2014 | 5,258,345,357 | |
| 6 | May | Monthly Balances | | 2014 | 5,280,106,766 | |
| 7 | June | Monthly Balances | | 2014 | 5,278,366,017 | |
| 8 | July | Monthly Balances | | 2014 | 5,290,285,702 | |
| 9 | August | Monthly Balances | | 2014 | 5,316,162,563 | |
| 10 | September | Monthly Balances | | 2014 | 5,321,999,819 | |
| 11 | October | Monthly Balances | | 2014 | 5,331,655,098 | |
| 12 | November | Monthly Balances | | 2014 | 5,361,133,701 | |
| 13 | December | 207.58g | | 2014 | 5,387,870,877 | - |
| 15 14 | Transmission Plant In Service | (sum lines 1-13) /13 | (Note M) | True-up | 5,290,967,124 | Appendix A input |
| | Calculation of Distribution Plant In Service | Source | | Year | Balance | |
| 15 | December | 206.75b | | 2013 | 6,023,412,371 | - |
| 16 | January | Monthly Balances | | 2014 | 6,037,299,629 | |
| 17 | February | Monthly Balances | | 2014 | 6,043,996,135 | |
| 18 | March | Monthly Balances | | 2014 | 6,055,643,529 | |
| 19 | April | Monthly Balances | | 2014 | 6,066,051,252 | |
| 20 | May | Monthly Balances | | 2014 | 6,076,687,903 | |
| 21 | June | Monthly Balances | | 2014 | 6,098,773,255 | |
| 22 | July | Monthly Balances | | 2014 | 6,107,463,406 | |
| 23 | August | Monthly Balances | | 2014 | 6,119,083,668 | |
| 24 | September | Monthly Balances | | 2014 | 6,139,387,945 | |
| 25 | October | Monthly Balances | | 2014 | 6,152,508,007 | |
| 26 | November | Monthly Balances | | 2014 | 6,165,773,109 | |
| 27 | December | 206.75g | | 2014 | 6,190,391,727 | - |
| 28 | Distribution Plant In Service | (sum lines 15-27) /13 | | True-up | 6,098,190,149 | |
| | Calculation of Intangible Plant In Service | Source | | Year | Balance | |
| 29 | December | 204.5b | | 2013 | 857,285,828 | - |
| 30 | December | 204.5g | | 2014 | 880,195,124 | - |
| 19 31 | Intangible Plant In Service | (sum lines 29 & 30) /2 | (Note N) | True-up | 868,740,476 | Appendix A input |
| | Calculation of General Plant In Service | Source | | Year | Balance | |
| 32 | December | 206.99b | | 2013 | 1,417,753,200 | - |
| 33 | December | 207.99g | | 2014 | 1,445,031,807 | - |
| 18 34 | General Plant In Service | (sum lines 32 & 33) /2 | (Note N) | True-up | 1,431,392,503 | Appendix A input |
| | Calculation of Production Plant In Service | Source | | Year | Balance | |
| 35 | December | 204.46b | | 2013 | 11,049,334,932 | - |
| 36 | January | Monthly Balances | | 2014 | 11,050,560,684 | |
| 37 | February | Monthly Balances | | 2014 | 11,054,092,969 | |
| 38 | March | Monthly Balances | | 2014 | 11,104,340,752 | |
| 39 | April | Monthly Balances | | 2014 | 11,107,466,375 | |
| 40 | May | Monthly Balances | | 2014 | 11,836,565,380 | |
| 41 | June | Monthly Balances | | 2014 | 11,839,752,317 | |
| 42 | July | Monthly Balances | | 2014 | 11,841,264,238 | |
| 43 | August | Monthly Balances | | 2014 | 11,843,446,337 | |
| 44 | September | Monthly Balances | | 2014 | 11,848,217,095 | |
| 45 | October | Monthly Balances | | 2014 | 11,874,977,869 | |
| 46 | November | Monthly Balances | | 2014 | 11,912,482,869 | |
| 47 | December | 204.46g | | 2014 | 11,922,598,581 | - |
| 48 | Production Plant In Service | (sum lines 35-47) /13 | | True-up | 11,560,392,338 | |
| 49 | Electric Plant Sold | 206.102g | | | 0 | - |
| 6 50 | Total Plant In Service | (sum lines 14, 28, 31, 34, 48, & 49) | (Note M) | True-up | 25,249,682,591 | Appendix A input |

PacifiCorp
Attachment 5 - Cost Support

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 | 2013 | 1,361,684,760 | - | |
| 52 | January | Monthly Balances | 2014 | 1,368,005,646 | | |
| 53 | February | Monthly Balances | 2014 | 1,373,640,643 | | |
| 54 | March | Monthly Balances | 2014 | 1,380,135,454 | | |
| 55 | April | Monthly Balances | 2014 | 1,386,596,698 | | |
| 56 | May | Monthly Balances | 2014 | 1,392,225,953 | | |
| 57 | June | Monthly Balances | 2014 | 1,394,614,310 | | |
| 58 | July | Monthly Balances | 2014 | 1,400,406,306 | | |
| 59 | August | Monthly Balances | 2014 | 1,407,271,909 | | |
| 60 | September | Monthly Balances | 2014 | 1,412,379,617 | | |
| 61 | October | Monthly Balances | 2014 | 1,418,912,155 | | |
| 62 | November | Monthly Balances | 2014 | 1,425,589,642 | | |
| 63 | December | 219.25c | 2014 | 1,432,003,537 | - | |
| 25 | 64 | Transmission Accumulated Depreciation | (sum lines 51-63) /13 (Note M) | True-up | 1,396,421,279 | Appendix A input |
| Calculation of Distribution Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 65 | December | Prior year 219.26c | 2013 | 2,387,803,953 | - | |
| 66 | January | Monthly Balances | 2014 | 2,395,760,032 | | |
| 67 | February | Monthly Balances | 2014 | 2,401,422,432 | | |
| 68 | March | Monthly Balances | 2014 | 2,411,187,796 | | |
| 69 | April | Monthly Balances | 2014 | 2,419,446,662 | | |
| 70 | May | Monthly Balances | 2014 | 2,426,908,264 | | |
| 71 | June | Monthly Balances | 2014 | 2,435,239,539 | | |
| 72 | July | Monthly Balances | 2014 | 2,442,449,212 | | |
| 73 | August | Monthly Balances | 2014 | 2,449,808,255 | | |
| 74 | September | Monthly Balances | 2014 | 2,456,030,398 | | |
| 75 | October | Monthly Balances | 2014 | 2,463,120,247 | | |
| 76 | November | Monthly Balances | 2014 | 2,471,612,514 | | |
| 77 | December | 219.26c | 2014 | 2,479,873,031 | - | |
| 78 | Distribution Accumulated Depreciation | (sum lines 65-77) /13 | True-up | 2,433,897,103 | | |
| Calculation of Intangible Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 79 | December | Prior year 200.21c | 2013 | 529,162,303 | - | |
| 80 | December | 200.21c | 2014 | 555,584,758 | - | |
| 8 | 81 | Accumulated Intangible Depreciation | (sum lines 79 & 80) /2 (Note N) | True-up | 542,373,530 | Appendix A input |
| Calculation of General Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 82 | December | Prior year 219.28c | 2013 | 539,021,263 | - | |
| 83 | December | 219.28c | 2014 | 580,388,319 | - | |
| 26 | 84 | Accumulated General Depreciation | (sum lines 82 & 83) /2 (Note N) | True-up | 559,704,791 | Appendix A input |
| Calculation of Production Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 85 | December | Prior year 219.20 through 219.24 | 2013 | 3,575,241,488 | | |
| 86 | January | Monthly Balances | 2014 | 3,606,540,693 | | |
| 87 | February | Monthly Balances | 2014 | 3,641,053,195 | | |
| 88 | March | Monthly Balances | 2014 | 3,670,419,340 | | |
| 89 | April | Monthly Balances | 2014 | 3,700,293,632 | | |
| 90 | May | Monthly Balances | 2014 | 3,698,922,639 | | |
| 91 | June | Monthly Balances | 2014 | 3,726,763,427 | | |
| 92 | July | Monthly Balances | 2014 | 3,753,871,514 | | |
| 93 | August | Monthly Balances | 2014 | 3,786,932,161 | | |
| 94 | September | Monthly Balances | 2014 | 3,817,770,638 | | |
| 95 | October | Monthly Balances | 2014 | 3,850,419,195 | | |
| 96 | November | Monthly Balances | 2014 | 3,875,375,533 | | |
| 97 | December | 219.20 through 219.24 | 2014 | 3,902,924,345 | - | |
| 98 | Production Accumulated Depreciation | (sum lines 85-97) /13 | True-up | 3,738,963,677 | | |
| 7 | 99 | Accumulated Depreciation (Total Electric Plant) | (sum lines 64, 78, 84, & 98) (Note M) | True-up | 8,128,986,850 | Appendix A input |
| 100 | Total Accumulated Depreciation | (sum lines 64, 78, 81, 84, & 98) | True-up | 8,671,360,380 | | |

PacifiCorp
Attachment 5 - Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | |
|--|-----------------------------------|--------------|---------|----------------------|-------------------------------------|
| | Undistributed Stores Expense | Prior Year | 227.16c | 0 | |
| | | Current Year | 227.16c | 0 | |
| 39 | (Note N) Appendix A input | True-up | | 0 | beg-of-year and end-of-year average |
| | Construction Materials & Supplies | Prior Year | 227.5c | 91,333,148 | |
| | | Current Year | 227.5c | 111,221,100 | |
| 42 | (Note N) Appendix A input | True-up | | 101,277,124 | beg-of-year and end-of-year average |
| | Transmission Materials & Supplies | Prior Year | 227.8c | 678,432 | |
| | | Current Year | 227.8c | 490,752 | |
| 45 | (Note N) Appendix A input | True-up | | 584,592 | beg-of-year and end-of-year average |

| 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 | (5,019,198) | 24.07% | (1,207,932) | |
| | Rate Base Adjustment | | | | | | |
| | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Current beg of year balance | 266 footnotes | 1,445,358 | | | |
| | | Current end of year balance | 266 footnotes | 748,926 | | | |
| 35 | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Average | | 1,097,142 | 24.07% | 264,041 | (enter negative in Appendix A) |

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Transmission Related | Non-transmission Related | Details |
|--|---------------------------------------|--------------|---------|----------------------|-------------------------|-----------------------------|--|
| | Land Held for Future Use | | | | | | |
| | | Prior Year | 214.47d | 23,368,811 | 3,707,729 | 19,661,082 | Detail for transmission-related value on Attachment 12 |
| | | Current Year | 214.47d | 23,319,217 | 3,657,534 | 19,661,683 | Detail for transmission-related value on Attachment 12 |
| 23 | (Notes B & L) Appendix A input | True-up | | | 3,682,632 | | beg-of-year and end-of-year average |

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | Adjusted Total | Details |
|--|------------------------|-------------------------|-------------------|--|
| Excluded Membership Dues Expense | | | | |
| Centre for Energy Advancement through Technological Innovation (CEATI) | component of 335 Ln 1b | | 55,050 | |
| National Automated Clearinghouse Association (NACHA) | component of 335 Ln 1b | | 417 | |
| National Coal Transportation Association | component of 335 Ln 1b | | 1,500 | |
| National Electric Energy Testing Research and Application Center | component of 335 Ln 1b | | 95,000 | |
| National Joint Utilities | component of 335 Ln 1b | | 10,500 | |
| Pacific Northwest Utilities Conference Committee | component of 335 Ln 1b | | 71,253 | |
| 63 Total | (Note C) | Appendix A Input | 233,720 | |
| PBOP | | | | |
| Fixed PBOP expense | | FERC Authorized | 15,236,246 | |
| Actual PBOP expense | | Attachement 17 | (1,176,426) | |
| 58 Adjusted total (Current year actual) | | Appendix A Input | 16,412,672 | Authorized minus Att 17 = Current year actual PBOP expense |
| Property Insurance | | | | |
| Property Insurance Account 924 | | 323.185b | 15,633,179 | |
| 70 Total | (Note F) | Appendix A Input | 15,633,179 | |

Regulatory Expense Related to Transmission Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | Form No. 1 Amount | Transmission Related Appendix A input | Non-transmission Related | Details |
|--|---------|----------------------|---|-----------------------------|---------|
| Directly Assigned A&G | | | | | |
| Specific Transmission related Regulatory Expenses | | | | | |
| Federal Energy Regulatory Commission: | | | | | |
| Annual Fee | 350.37d | 1,782,520 | 1,782,520 | | |
| Annual Fee - hydro | 350.38d | 1,940,450 | | 1,940,450 | |
| Transmission Rate Case | 350.39d | 108,012 | 108,012 | | |
| Other Regulatory | 350.40d | 2,344,209 | 677,220 | 1,666,989 | |
| FERC Transmission Rate Case (MEHC services) | 350.44d | 348 | 348 | | |
| 67 Total | sum | 6,175,539 | 2,568,100 | 3,607,439 | |

PacifiCorp
Attachment 5 - Cost Support

Safety Related Advertising Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Safety Related Appendix A Input | Non-safety Related | Details |
|--|--|--|----------|----------------------|------------------------------------|-----------------------|------------------------------|
| Directly Assigned A&G | | | | | | | |
| 68 | General Advertising Exp Account 930.1 - Safety-related Advertising | | 323.191b | 6,832 | 0 | 6,832 | 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 | 6,832 | 0 | 6,832 | Based on FERC 930.1 download |

Multistate worksheet

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

Adjustments to Transmission O&M

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total | Plus adjustments | Transmission Related Appendix A input | Details |
|--|--|--|----------|-------------|------------------|--|--|
| 53 | Transmission O&M | | 321.112b | 211,983,804 | (331,294) | 211,652,510 | |
| Adjustment for Ancillary Services Accounts 561-561.5 | | | | | | | |
| | (561) Load Dispatching | | 321.84b | 0 | | | |
| | (561.1) Load Dispatch-Reliability | | 321.85b | 0 | | | |
| | (561.2) Load Dispatch-Monitor and Operate Transmission System | | 321.86b | 8,490,351 | | | |
| | (561.3) Load Dispatch-Transmission Service and Scheduling | | 321.87b | 0 | | | |
| | (561.4) Scheduling, System Control and Dispatch Services | | 321.88b | 824,276 | | | |
| | (561.5) Reliability, Planning and Standards Development | | 321.89b | 1,111,085 | | | |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | | sum | 10,425,712 | 0 | 10,425,712 | Adjustment for Ancillary Services Accounts 561-561.5 |
| 55 | Less: Account 565 | | 321.96b | 151,335,724 | 0 | 151,335,724 | |

Facility Credits under Section 30.9 of the OATT

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Amount | Description & Documentation |
|--|---|-----------|-----------------------------|
| Net Revenue Requirement | | | |
| 166 | Facility Credits under Section 30.9 of the OATT | 0 | Appendix A Input |
| 168 | Interest on Network Upgrade Facilities | 1,751,604 | Appendix A Input |

Other adjustments to rate base

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|-------------------------|----------|--|--|
| Network Upgrade Balance | | | | |
| 50 | Network Upgrade Balance | (Note N) | Prior Year Current Year Appendix A input | (58,242,601) (52,282,848) (55,262,724) |
| | | | | Enter negative Enter negative True-up |
| | | | | beg-of-year and end-of-year average |

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total |
|--|---|----------|---------|------------------------------------|
| Transmission Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.7b | 92,085,625 |
| | 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 | 92,085,625 Appendix A Input |
| General Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.10b | 39,508,869 |
| | Amortization of limited term electric plant (404) | (Note H) | 336.10d | 1,144,615 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | sum | 40,653,484 Appendix A Input |
| Intangible plant | | | | |
| | Amortization of limited term electric plant (404) | (Note H) | 336.1d | 39,290,397 |
| | Amortization of other electric plant (405) | (Note H) | 336.1e | 0 |
| 78 | Total Intangible Amortization | (Note H) | sum | 39,290,397 Appendix A Input |

Less Regulatory Asset Amortizations Account 930.2

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|---|--|---------|--------------------------------|
| | Generating Plant Liquidated Damages-WY (detail below) | | 232.33e | |
| | Lake Side Settlement | | | 27,331 |
| | Goodnoe Hills Settlement | | | 21,250 |
| | Wyoming 2013 Settlement (Naughton Plant) | | | 5,708 |
| | Generating Plant Liquidated Damages-UT (detail below) | | 232.34e | |
| | Utah 2013 EBA Settlement (Naughton Plant) | | | 35,000 |
| 61 | Total | | sum | 89,288 Appendix A Input |

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

Instruction Summary

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

Worksheet

| Step | Month | Year | Action |
|------|-------|--------|---|
| 1 | April | Year 2 | TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Req based on Year 1 data |
| 2 | April | Year 2 | TO estimate all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up. |

| | Plant In Service | | | | | | | | | | CWIP | (L) | Plant In Service | | CWIP | | (S) | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--|---------------------|------------------------------------|---------------|-------------------------------------|-------------------------------|-------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | | | (K) | (M) | (N) | (O) | | (P) | (Q) | (R) |
| | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Transmission CWIP | Weighting | Other Transmission PIS Amount (A x L) | 0 Amount (J x L) | Other Transmission PIS (M / 13) | 0 (N / 13) | Transmission CWIP Amount (K x L) | Transmission CWIP (O / 13) | Input Total |
| CWIP Balance Dec (prior year) | - | - | - | - | - | - | - | - | - | - | - | - | 13 | - | - | - | - | - | - | - |
| Jan | - | - | - | - | - | - | - | - | - | - | - | - | 12 | - | - | - | - | - | - | - |
| Feb | - | - | - | - | - | - | - | - | - | - | - | - | 11 | - | - | - | - | - | - | - |
| Mar | - | - | - | - | - | - | - | - | - | - | - | - | 10 | - | - | - | - | - | - | - |
| Apr | - | - | - | - | - | - | - | - | - | - | - | - | 9 | - | - | - | - | - | - | - |
| May | - | - | - | - | - | - | - | - | - | - | - | - | 8 | - | - | - | - | - | - | - |
| Jun | - | - | - | - | - | - | - | - | - | - | - | - | 7 | - | - | - | - | - | - | - |
| Jul | - | - | - | - | - | - | - | - | - | - | - | - | 6 | - | - | - | - | - | - | - |
| Aug | - | - | - | - | - | - | - | - | - | - | - | - | 5 | - | - | - | - | - | - | - |
| Sep | - | - | - | - | - | - | - | - | - | - | - | - | 4 | - | - | - | - | - | - | - |
| Oct | - | - | - | - | - | - | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - |
| Nov | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - |
| Dec | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | - | - | - | - | - |

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

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

Not for true-up
Not for true-up

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

| Estimated Life | | 58 |
|---|---|----|
| Estimated Depreciation for Attachment 7 | | |
| Jan | 11.5 | - |
| Feb | 10.5 | - |
| Mar | 9.5 | - |
| Apr | 8.5 | - |
| May | 7.5 | - |
| Jun | 6.5 | - |
| Jul | 5.5 | - |
| Aug | 4.5 | - |
| Sep | 3.5 | - |
| Oct | 2.5 | - |
| Nov | 1.5 | - |
| Dec | 0.5 | - |
| Total | Estimated Depreciation for Attachment 7 | - |

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

| | | | | |
|--------|---|-----|---|----------|
| Line 1 | New Plant Carrying Charge | | | |
| Line 2 | Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC) | | | |
| Line 3 | Formula Line | | | |
| Line 4 | A | 157 | Net Plant Carrying Charge without Depreciation | 10.7203% |
| Line 5 | B | 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | 11.3626% |
| Line 5 | C | | Line B less Line A | 0.6423% |
| Line 6 | FCR if CIAC | | | |
| Line 7 | D | 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | 2.5213% |

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

Columns and rows may be added to accommodate more projects

| Life | CIAC (Yes or No) | Transmission CWIP (Energy Gateway only) | | | Transmission PIS Actuals (Energy Gateway Segment B-H) | | | Transmission PIS Projection (Energy Gateway Segment B-H) | | | Total | Incentive Charged | Without Incentive | Transmission Incentive Credit (incentive minus without) | | | | |
|------|---|---|------------------------------------|--------------|---|------------------------------------|--------------|--|------------------------------------|--------------|---------|------------------------------------|-------------------|---|----------------|-------------------|-------------------|---|
| | | No | Increased ROE (basis points) | 9.8% ROE | FCR for This Project Investment | 13 Month Net Plant or CWIP Balance | Depreciation | Revenue | 10.7203% | 11.0414% | | | | | 10.7203% | | | |
| 8 | Life | | | | 58.00 | | | 58.00 | | | | | | | | | | |
| 9 | CIAC (Yes or No) | No | Increased ROE (basis points) | | No | 50 | | No | 50 | | | | | | | | | |
| 10 | Input the allowed increase in ROE | 0 | | | | | | | | | | | | | | | | |
| 11 | From line 3 above if "Yes" on line 13 and from line 7 above if "Yes" on line 13 | 10.7203% | | | 10.7203% | | | 10.7203% | | | | | | | | | | |
| 12 | Line 14 plus (line 5 times line 13)/101 | 10.7203% | | | 11.0414% | | | 11.0414% | | | | | | | | | | |
| 13 | 13 Month Net Plant or CWIP Balance | | | | 1,144,915,576 | | | | | | | | | | | | | |
| 14 | Actual or estimated depreciation expense | | | | 19,739,924 | | | | | | | | | | | | | |
| | | Invest Yr | 13 Month Net Plant or CWIP Balance | Depreciation | Revenue | 13 Month Net Plant or CWIP Balance | Depreciation | Revenue | 13 Month Net Plant or CWIP Balance | Depreciation | Revenue | 13 Month Net Plant or CWIP Balance | Depreciation | Revenue | Total | Incentive Charged | Without Incentive | Transmission Incentive Credit (incentive minus without) |
| 15 | W 9.8 % ROE | 2010 | - | - | - | 287,225,425 | 4,836,783 | 35,628,157 | - | - | - | - | - | - | \$ 35,628,157 | \$ - | \$ - | \$ - |
| 16 | W Increased ROE | 2010 | - | - | - | 287,225,425 | 4,836,783 | 36,550,579 | - | - | - | - | - | - | \$ 36,550,579 | \$ 36,550,579 | \$ - | \$ 922,423 |
| 17 | W 9.8 % ROE | 2011 | - | - | - | 784,113,653 | 13,727,954 | 97,787,143 | - | - | - | - | - | - | \$ 97,787,143 | \$ - | \$ - | \$ - |
| 18 | W Increased ROE | 2011 | - | - | - | 784,113,653 | 13,727,954 | 100,305,320 | - | - | - | - | - | - | \$ 100,305,320 | \$ 100,305,320 | \$ - | \$ 2,518,177 |
| 19 | W 9.8 % ROE | 2012 | - | - | - | 785,864,997 | 13,960,855 | 98,207,793 | - | - | - | - | - | - | \$ 98,207,793 | \$ - | \$ - | \$ - |
| 20 | W Increased ROE | 2012 | - | - | - | 785,864,997 | 13,960,855 | 100,731,594 | - | - | - | - | - | - | \$ 100,731,594 | \$ 100,731,594 | \$ - | \$ 2,523,801 |
| 21 | W 9.8 % ROE | 2013 | - | - | - | 1,039,140,449 | 18,682,869 | 130,081,648 | - | - | - | - | - | - | \$ 130,081,648 | \$ - | \$ - | \$ - |
| 22 | W Increased ROE | 2013 | - | - | - | 1,039,140,449 | 18,682,869 | 133,418,842 | - | - | - | - | - | - | \$ 133,418,842 | \$ 133,418,842 | \$ - | \$ 3,337,194 |
| 23 | W 9.8 % ROE | 2014 | - | - | - | 1,164,054,968 | 21,135,829 | 145,925,797 | - | - | - | - | - | - | \$ 145,925,797 | \$ - | \$ - | \$ - |
| 24 | W Increased ROE | 2014 | - | - | - | 1,164,054,968 | 21,135,829 | 149,664,153 | - | - | - | - | - | - | \$ 149,664,153 | \$ 149,664,153 | \$ - | \$ 3,738,356 |
| 25 | W 9.8 % ROE | 2015 | - | - | - | 1,144,915,576 | 21,169,737 | 143,907,907 | - | - | - | - | - | - | \$ 143,907,907 | \$ - | \$ - | \$ - |
| 26 | W Increased ROE | 2015 | - | - | - | 1,144,915,576 | 21,169,737 | 147,584,798 | - | - | - | - | - | - | \$ 147,584,798 | \$ 147,584,798 | \$ - | \$ 3,676,890 |
| 27 | W 9.8 % ROE | 2016 | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 28 | W Increased ROE | 2016 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 29 | W 9.8 % ROE | 2017 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 30 | W Increased ROE | 2017 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 31 | W 9.8 % ROE | 2018 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 32 | W Increased ROE | 2018 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 33 | W 9.8 % ROE | 2019 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 34 | W Increased ROE | 2019 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 35 | W 9.8 % ROE | 2020 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 36 | W Increased ROE | 2020 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 37 | W 9.8 % ROE | 2021 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 38 | W Increased ROE | 2021 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 39 | W 9.8 % ROE | 2022 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 40 | W Increased ROE | 2022 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 41 | W 9.8 % ROE | 2023 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 42 | W Increased ROE | 2023 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 43 | W 9.8 % ROE | 2024 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 44 | W Increased ROE | 2024 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 45 | W 9.8 % ROE | 2025 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 46 | W Increased ROE | 2025 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 47 | W 9.8 % ROE | 2026 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 48 | W Increased ROE | 2026 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 49 | W 9.8 % ROE | 2027 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 50 | W Increased ROE | 2027 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 51 | W 9.8 % ROE | 2028 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 52 | W Increased ROE | 2028 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 53 | W 9.8 % ROE | 2029 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 54 | W Increased ROE | 2029 | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 55 | ---- | ---- | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |
| 56 | ---- | ---- | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - | |

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2014

| Row | A/C | Description | Oregon | | Washington | | California | | Utah | | Wyoming | | AZ, CO, MT, NM | | Idaho | | Company |
|-----|-------|---|---------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|-------|----------------|-------|---------------|-------|---------|
| | | | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Rate |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 1 | 350.2 | Land Rights | | | | | | | | | | | | | | | 1.27% |
| 2 | 352 | Structures and Improvements | | | | | | | | | | | | | | | 1.42% |
| 3 | 353 | Station Equipment | | | | | | | | | | | | | | | 1.74% |
| 4 | 353.7 | Supervisory Equipment | | | | | | | | | | | | | | | 1.74% |
| 5 | 354 | Towers and Fixtures | | | | | | | | | | | | | | | 1.53% |
| 6 | 355 | Poles and Fixtures | | | | | | | | | | | | | | | 2.18% |
| 7 | 356 | Overhead Conductors and Devices | | | | | | | | | | | | | | | 1.88% |
| 8 | 356.2 | Clearing & Grading | | | | | | | | | | | | | | | 1.88% |
| 9 | 357 | Underground Conduit | | | | | | | | | | | | | | | 1.60% |
| 10 | 358 | Underground Conductors and Devices | | | | | | | | | | | | | | | 1.66% |
| 11 | 359 | Roads & Trails | | | | | | | | | | | | | | | 1.32% |
| 12 | | Unclassified Transmission | | | | | | | | | | | | | | | 1.76% |
| 13 | 389.2 | Land Rights | | 0.00% | | 0.00% | | 0.00% | 85,283.36 | 2.03% | 74,314.75 | 1.98% | | 0.00% | 4,867.64 | 1.17% | |
| 14 | 390 | Structures and Improvements | 78,104,726.80 | 1.86% | 12,609,862.74 | 2.52% | 3,068,691.09 | 1.71% | 90,887,604.37 | 1.53% | 10,648,529.36 | 1.95% | 385,400.84 | 1.51% | 12,393,912.74 | 1.65% | |
| 15 | 390.3 | Structures and Improvements - Office Panels | | | | | | | | | | | | | | | 6.67% |
| 16 | 391 | Office Furniture and Equipment | | | | | | | | | | | | | | | 5.00% |
| 17 | 391.2 | Office Furniture and Equipment - Personal Computers | | | | | | | | | | | | | | | 20.00% |
| 18 | 393 | Store Equipment | | | | | | | | | | | | | | | 4.00% |
| 19 | 394 | Tools, Shop and Garage Equipment | | | | | | | | | | | | | | | 4.17% |
| 20 | 395 | Laboratory Equipment | | | | | | | | | | | | | | | 5.00% |
| 21 | 397 | Communication Equipment | | | | | | | | | | | | | | | 4.30% |
| 22 | 397.2 | Communication Equipment - Mobile Radio Equipment | | | | | | | | | | | | | | | 9.09% |
| 23 | 398 | Miscellaneous Equipment | | | | | | | | | | | | | | | 5.00% |
| 24 | | Unclassified General | 1,481,704.90 | 3.59% | 236,860.42 | 4.21% | 149,604.58 | 3.83% | 1,452,359.32 | 3.42% | 629,374.92 | 4.66% | 118,651.76 | 1.93% | 268,909.94 | 3.17% | |
| 25 | 302 | Franchises and Consents | | | | | | | | | | | | | | | 6.42% |
| 26 | 303 | Miscellaneous Intangible Plant | | | | | | | | | | | | | | | 4.12% |
| 27 | 390.1 | Leasehold Improvements - Gen | | | | | | | | | | | | | | | 4.35% |

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 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 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 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, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9b - Load Divisor for True up
2014

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|-----------|---|
| Customer Class | Day | Time | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | Total NFO | |
| Jan | 6 | 8 | 8,455 | 6.10 | 3.33 | 24.93 | 1.24 | 0.29 | 0.07 | 18.01 | 0.23 | 53.59 | 0.00 | 0.00 | 3.17 | 111 | |
| Feb | 6 | 8 | 8,712 | 7.07 | 3.26 | 37.74 | 1.71 | 0.42 | 16.56 | 19.44 | 0.24 | 58.21 | 0.01 | - | 3.69 | 148 | |
| March | 18 | 8 | 7,640 | 6.55 | 3.13 | 21.96 | 1.11 | - | 13.97 | 19.36 | 0.81 | 40.15 | 0.01 | - | 2.83 | 110 | |
| April | 1 | 8 | 7,381 | 5.83 | 3.17 | 18.88 | 1.01 | 0.03 | 0.57 | 18.84 | 0.78 | 41.16 | 0.29 | 0.00 | 2.73 | 93 | |
| May | 28 | 15 | 8,198 | 5.41 | 2.61 | 10.49 | 0.40 | - | 0.08 | 19.57 | 0.21 | 45.27 | 0.55 | 2.98 | 3.42 | 91 | |
| Jun | 24 | 17 | 8,909 | 5.03 | 3.09 | 10.53 | 0.32 | 0.03 | 0.84 | 21.82 | 0.15 | 37.65 | 0.62 | 2.85 | 3.55 | 86 | |
| Jul | 14 | 16 | 10,314 | 6.13 | 3.16 | 12.27 | 0.41 | 0.03 | 0.56 | 23.48 | 0.30 | 45.29 | 0.62 | 3.34 | 3.97 | 100 | |
| Aug | 11 | 16 | 9,635 | 5.58 | 3.70 | 15.55 | 0.34 | 0.09 | 0.05 | 24.02 | 0.23 | 53.74 | 0.63 | 2.91 | 4.28 | 111 | |
| Sept | 17 | 16 | 8,718 | 5.51 | 2.88 | 9.93 | 0.15 | 0.29 | 0.18 | 21.05 | 0.80 | 40.70 | 0.36 | 1.65 | 4.52 | 88 | |
| Oct | 6 | 16 | 7,245 | 5.27 | 3.05 | 10.82 | 0.29 | 0.38 | 11.82 | 21.67 | 0.28 | 31.77 | 0.29 | 1.12 | 4.66 | 91 | |
| Nov | 17 | 8 | 8,301 | 6.36 | 2.94 | 26.19 | 1.22 | 0.48 | 21.09 | 18.09 | 0.28 | 47.83 | 0.00 | 0.00 | 5.11 | 130 | |
| Dec | 30 | 19 | 8,870 | 4.83 | 3.38 | 29.68 | 1.55 | - | 32.12 | 19.29 | 0.32 | 54.72 | 0.01 | 0.00 | 5.38 | 151 | |
| Total | | | 102,378 | 70 | 38 | 229 | 10 | 2 | 98 | 245 | 5 | 550 | 3 | 15 | 47 | 1,311 | |
| Avg 12CP | | | 8,531 | 5.80 | 3 | 19 | 1 | 0 | 8 | 20 | 0 | 46 | 0 | 1 | 4 | 109 | |

| Other Service | | | | | | j |
|-----------------|----------------|-------------------|--|---------------|----------|----------|
| UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Administration OS RS 262/RS 263 | APS OS RS 436 | Total OS | Total OS |
| 354 | 92 | 71 | 328 | - | 845 | 845 |
| 352 | 84 | 79 | 330 | - | 845 | 845 |
| 292 | 74 | 91 | 285 | - | 742 | 742 |
| 252 | 52 | 71 | 299 | - | 674 | 674 |
| 442 | 118 | 72 | 298 | - | 931 | 931 |
| 527 | 144 | 111 | 275 | - | 1,057 | 1,057 |
| 630 | 192 | 92 | 308 | - | 1,223 | 1,223 |
| 587 | 164 | 89 | 301 | - | 1,141 | 1,141 |
| 527 | 145 | 96 | 336 | - | 1,104 | 1,104 |
| 383 | 98 | 79 | 243 | - | 803 | 803 |
| 329 | 96 | 72 | 314 | - | 810 | 810 |
| 400 | 86 | 78 | 342 | - | 906 | 906 |
| 5075 | 1,345 | 1,001 | 3,659 | - | 11,079 | 11,079 |
| 423 | 112 | 83 | 305 | - | 923 | 923 |

| Column | | | OATT Part II Long-Term Firm Point-to-Point Transmission Service | | | | | | | | | | | | | | | | | g | |
|----------------|-----|------|---|-----------------------------|-------------------|---------------------------|------------------------|----------------------|-------------------------|--------------------|--------------------|--------------------------------------|--|-------------------------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------|
| Customer Class | Day | Time | PacifiCorp LTP Various | Black Hills, Inc. LTP SA 67 | BPA GS LTP SA 179 | BPA Loss Creek LTP SA 656 | Idaho Power LTP SA 212 | Iberdrola LTP SA 279 | Thermo No. 1 LTP SA 568 | Powerex LTP SA 169 | NextEra LTP SA 733 | State of South Dakota LTP SA 170/779 | Sacramento Municipal Utility District LTP SA 751 | Salt River Project LTP SA 765 | Losses LTP - | Powerex LTP SA 700 | Powerex LTP SA 701 | Powerex LTP SA 702 | Powerex LTP SA 748 | Powerex LTP SA 749 | Total LTP |
| Jan | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| Feb | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| March | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| April | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| May | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| Jun | | | 2,872 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 142 | 67 | 67 | 66 | 50 | 150 | 3,869 |
| Jul | | | 2,846 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 141 | 67 | 67 | 66 | 50 | 150 | 3,842 |
| Aug | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,529 |
| Sept | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,533 |
| Oct | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,533 |
| Nov | | | 2,451 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 122 | 67 | 67 | 66 | 50 | 150 | 3,376 |
| Dec | | | 2,451 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 122 | 67 | 67 | 66 | 50 | 150 | 3,376 |
| Total | | | 32,143 | 600 | 216 | 672 | 375 | 360 | 132 | 960 | 1,093 | 36 | 360 | 300 | 1,587 | 804 | 804 | 792 | 600 | 1,800 | 43,634 |
| Avg 12CP | | | 2,679 | 50 | 18 | 56 | 31 | 30 | 11 | 80 | 91 | 3 | 30 | 25 | 132 | 67 | 67 | 66 | 50 | 150 | 3,636 |

| Total & OS | Behind-Meter | Total Load |
|------------|--------------|------------|
| 9,411 | 239 | 9,650 |
| 9,705 | 223 | 9,928 |
| 8,492 | 296 | 8,788 |
| 9,220 | 254 | 9,474 |
| 8,148 | 282 | 8,430 |
| 9,220 | 254 | 9,474 |
| 10,053 | 357 | 10,409 |
| 11,636 | 331 | 11,967 |
| 10,887 | 305 | 11,192 |
| 9,909 | 306 | 10,215 |
| 8,140 | 237 | 8,377 |
| 9,241 | 204 | 9,444 |
| 9,927 | 191 | 10,118 |
| 114,768 | 3,225 | 117,993 |
| 9,564 | 269 | 9,833 |

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

| FERC Account | Account Number | Description | Balance |
|---|----------------|----------------------|----------------------|
| 1110000 | 146140 | A/Amort-Soft Dev | (423,641,803) |
| 1110000 | 146200 | A/Amort-Oth Intang | (100,101,466) |
| 1110000 | 146201 | A/Amort-Hydr-Klamath | 233,742 |
| 1110000 | 146210 | A/Amort-Oth Lic/Hydr | (12,597,150) |
| 1110000 | 146230 | A/Amort-LsHld Imprmt | (19,478,081) |
| Attachment 5 input: Total Accumulated Amortization | | | (555,584,758) |

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2014

| 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 |
|--------------|----------------|---|---------------|------------------------|--------------------------|-----------------|----------------|-------------------|---------------|---------------|
| 1651000 | 132008 | Prep Ins-Publ Liab & Prop Dam | Plant-related | \$ 1,626,960 | \$ 2,179,964 | \$ 1,903,462 | | | \$ 1,903,462 | |
| | 132012 | Prep Ins-All Purpose Insurance | Plant-related | \$ 4,918,835 | \$ 4,468,325 | \$ 4,693,580 | | | \$ 4,693,580 | |
| | 132013 | Prep Ins-D&O Liability | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132016 | Prep Ins-Minority Owned Plants | Other | \$ 373,052 | \$ 348,197 | \$ 360,625 | \$ 360,625 | | | |
| | 132045 | Prepaid Workers Compensation | Labor-related | \$ 183,742 | \$ 181,288 | \$ 182,515 | | | | \$ 182,515 |
| | 132055 | Prepaid Employee Benefit Costs | Labor-related | \$ 51,218 | \$ 1,937,444 | \$ 994,331 | | | | \$ 994,331 |
| | 132722 | W/C Prepaid Captive Prop Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| | 132723 | W/C Prepaid Captive Liab Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| 1652000 | 132101 | OR-Prepaid Property Tax | Plant-related | \$ 11,539,928 | \$ 11,851,143 | \$ 11,695,535 | | | \$ 11,695,535 | |
| | 132200 | Prepaid Taxes (Federal, State, Local) | Other | \$ 10,389 | \$ 5,000 | \$ 7,695 | \$ 7,695 | | | |
| | 132924 | Other Prepayments - Oregon DOE Fee | Other | \$ 474,926 | \$ 519,897 | \$ 497,411 | \$ 497,411 | | | |
| 1652100 | 132095 | Prepaid Emissions Permit Fees (UT) | Other | \$ 652,603 | \$ 633,634 | \$ 643,118 | \$ 643,118 | | | |
| | 132096 | Prepaid RECs for RPS (WA) | Other | \$ (1,515) | \$ (61,209) | \$ (31,362) | \$ (31,362) | | | |
| | 132097 | Prepaid CA GHG Cap & Trade Allowances | Other | \$ 6,604,300 | \$ 6,556,730 | \$ 6,580,515 | \$ 6,580,515 | | | |
| | 132098 | Prepaid CA GHG Cap & Trade Allowances Wholesale | Other | \$ - | \$ 165,230 | \$ 82,615 | \$ 82,615 | | | |
| | 132310 | Prepaid Rating Agency Fees | Plant-related | \$ 66,333 | \$ 29,745 | \$ 48,039 | | | \$ 48,039 | |
| | 132320 | Prepaid Surety Bond | Other | \$ 158,745 | \$ 158,745 | \$ 158,745 | \$ 158,745 | | | |
| | 132603 | Other Prepay-Ashton Plant Land | Other | \$ 4,147 | \$ 3,110 | \$ 3,629 | \$ 3,629 | | | |
| | 132606 | Other Prepay - Lease Commissions | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132620 | Prepayments - Water Rights Lease | Other | \$ 1,084,455 | \$ 1,101,448 | \$ 1,092,951 | \$ 1,092,951 | | | |
| | 132621 | Prepayments - Water Rights (Ferron Canal) | Other | \$ - | \$ 334,556 | \$ 167,278 | \$ 167,278 | | | |
| | 132622 | Prepayments - Water Rights (Hntngtn-Clev) | Other | \$ 28,244 | \$ - | \$ 14,122 | \$ 14,122 | | | |
| | 132623 | Prepaid Lake Side CUWCD Water Fee | Other | \$ - | \$ 355,000 | \$ 177,500 | \$ 177,500 | | | |
| | 132630 | Prepaid OR Renewal & Habitat Restoration | Other | \$ 78,803 | \$ - | \$ 39,402 | \$ 39,402 | | | |
| | 132650 | Prepaid Dues | Other | \$ 2,156,305 | \$ 5,641,550 | \$ 3,898,928 | \$ 3,898,928 | | | |
| | 132700 | Prepaid Rent | Plant-related | \$ 99,290 | \$ 42,667 | \$ 70,978 | | | \$ 70,978 | |
| | 132705 | Prepaid Pole Contact Rental | Other | \$ 302,544 | \$ 325,283 | \$ 313,913 | \$ 313,913 | | | |
| | 132740 | Prepaid O&M - Wind | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132755 | Prepaid Aircraft Maint | Labor-related | \$ 97,347 | \$ 10,622 | \$ 53,985 | | | | \$ 53,985 |
| | 132825 | Prepaid LGIA Transmission | Other | \$ 533,608 | \$ - | \$ 266,804 | \$ 266,804 | | | |
| | 132831 | Prepaid BPA Transmission - Wine Country | Other | \$ 863,304 | \$ 983,888 | \$ 923,496 | \$ 923,496 | | | |
| | 132900 | Prepayments - Other | Labor-related | \$ 1,062,628 | \$ 1,324,544 | \$ 1,193,586 | | | | \$ 1,193,586 |
| | 132901 | Prep Fees-Oregon Pub Util Commission | Other | \$ 804,330 | \$ 861,967 | \$ 833,149 | \$ 833,149 | | | |
| | 132903 | Prep Fees-Utah Public Service Commission | Other | \$ 2,630,729 | \$ 2,671,244 | \$ 2,650,987 | \$ 2,650,987 | | | |
| | 132904 | Prep Fees-Idaho Pub Util Commission | Other | \$ 294,039 | \$ 345,591 | \$ 319,815 | \$ 319,815 | | | |
| | 132909 | Prepaid Vehicle Licensing Fees | Labor-related | \$ - | \$ - | \$ - | \$ - | | | \$ - |
| | 132910 | Prepayments - Hardware & Software | Labor-related | \$ 8,898,383 | \$ 8,098,928 | \$ 8,498,656 | | | | \$ 8,498,656 |
| | 132926 | Prepaid Royalties | Other | \$ 842,957 | \$ 842,957 | \$ 842,957 | \$ 842,957 | | | |
| | 132998 | Prepayments - Insurance - Reclass to L-T | Plant-related | \$ (206,337) | \$ (163,314) | \$ (184,825) | | | \$ (184,825) | |
| | 132999 | Prepayments - Reclass to Long-Term | Other | \$ (1,921,192) | \$ (1,077,819) | \$ (1,499,505) | \$ (1,499,505) | | | |
| | 134000 | Long-Term Prepayments - Reclass from Current | Other | \$ 2,127,529 | \$ 1,241,132 | \$ 1,684,331 | \$ 1,684,331 | | | |
| 1653000 | 132303 | Prepaid Interest Company-Owned Life Ins | Other | \$ 2,513,551 | \$ 2,553,081 | \$ 2,533,316 | \$ 2,533,316 | | | |
| | 132304 | Prepaid Interest - SERP Life Insurance | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 203000 | Discount on Short-Term Securities | Other | \$ - | \$ 472 | \$ 236 | \$ 236 | | | |
| 1655000 | 132400 | Prepaid Mining Costs | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | | | | \$ - | \$ - | \$ - | \$ - | | | |
| | | Total Prepayments | | \$ 48,954,180 | \$ 54,470,840 | \$ 51,712,510 | \$ 22,562,668 | \$ - | \$ 18,226,769 | \$ 10,923,072 |

Allocator
 Total Allocated to Transmission by Category

| | | | |
|--------|----------|--------------|------------|
| 0.000% | 100.000% | 24.066% | 7.949% |
| \$ - | \$ - | \$ 4,386,498 | \$ 868,272 |

Appendix A input: Total Allocated to Transmission **\$ 5,254,770**

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 |
|---|------------------|------------------|
| Troutdale Substation | 6,979 | 0 |
| Hazelwood Substation | 161,944 | 161,944 |
| Harmony - W. Cedar ROW | 156,105 | 156,105 |
| Terminal - Oquirrh 138 Kv Line | 396,020 | 396,020 |
| Aeolus Substation | 1,014,053 | 1,013,577 |
| Anticline Substation | 964,505 | 964,043 |
| Tooele Substation | 42,278 | 0 |
| Bastion Property / Populus Substation | 254,753 | 254,753 |
| Chimney Butte-Paradise 230kV ROW | 598,457 | 598,457 |
| Helper Substation Expansion | 112,636 | 112,636 |
| Attachment 5 input: Total - Transmission | 3,707,729 | 3,657,534 |

| | | Prior year | Current year |
|--------------------|---------|------------|--------------|
| Total - PacifiCorp | 214.47d | 23,368,811 | 23,319,217 |

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

| Description | Revenue | MW | As Filed 1=Revenue credit 0=Denominator Treatment |
|---|-------------------|-------|--|
| Arizona Public Service RS 436 | n/a | 0.0 | 0 |
| BPA: GTA West RS 237 | 4,222,061 | n/a | 1 |
| BPA Malin RS 368 | 269,394 | n/a | 1 |
| BPA GTA S. Idaho RS 299 | 1,821,073 | n/a | 1 |
| Cowlitz RS 234 | 147,571 | n/a | 1 |
| Deseret RS 280 | n/a | 83.4 | 0 |
| Fall River RS 322 | 151,308 | n/a | 1 |
| Idaho RS 257 - Antelope Sub | 73,824 | n/a | 1 |
| Idaho RS 203 - Jim Bridger Pumps | 16,284 | n/a | 1 |
| Moon Lake RS 302 | 19,022 | n/a | 1 |
| Pacific Gas and Electric RS 607 | 14,500,000 | n/a | 1 |
| Pacific Gas and Electric RS 298 | 187,508 | n/a | 1 |
| Portland General Electric | 3,314 | n/a | 1 |
| Sierra Pacific Power RS 267 | 75,184 | n/a | 1 |
| Southern Cal Edison RS 298 | 187,508 | n/a | 1 |
| Tri-State RS 123 | 109,445 | n/a | 1 |
| USBR Crooked River RS 67 | 15,289 | n/a | 1 |
| USBR Weber Basin RS 286 | 21,481 | n/a | 1 |
| UAMPS RS 297 | n/a | 422.9 | 0 |
| UMPA RS 637 | n/a | 112.1 | 0 |
| Warm Springs RS 591 | 119,700 | n/a | 1 |
| WAPA RS 262 | n/a | 330.0 | 0 |
| WAPA RS 262-Fixed Fee | 600,000 | n/a | 1 |
| WAPA RS 263 | 57,589 | n/a | 1 |
| Sacramento Municipal Utility District Deferral Fee | 67,394 | n/a | 1 |
| Enel Cove Deferral Fee | 86,188 | n/a | 1 |
| Additional OS Revenue Credit | 806,277 | n/a | 1 |
| Att 3 input: Total OS contract revenue credits | 23,557,412 | 948.4 | |

Short-term revenue

Short-term firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 25,229,084 |
| Third parties | 1,765,652 |
| Total short-term firm | 26,994,736 |

Short-term non-firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 79,396,978 |
| Third parties | 10,374,185 |
| Total short-term non-firm | 89,771,163 |

Short term firm and non-firm

| | |
|---|--------------------|
| PacifiCorp Commercial and Trading (C&T) | 104,626,062 |
| Third parties | 12,139,837 |
| Att. 3 input: Total short term-firm and non-firm revenue | 116,765,899 |

**PacifiCorp
Attachment 14 - Cost of Capital Detail**

| Appendix A Line | Operation to apply to monthly input columns at right! | Appendix A input value (result of operation specified in column to left on monthly data) | Description (Account) | Reference | Prior Year | Current Year (month end) | | | | | | | | | | | | |
|-----------------|---|--|---|--------------------------------------|---------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|
| | | | | | (month end) | December | January | February | March | April | May | June | July | August | September | October | November | December |
| | | | | | | | | | | | | | | | | | | |
| 86 | 13-month average | 7,078,393,385 | Bonds (221) | Form 1, pg 112, ln 18 c,d | 6,842,300,000 | 6,830,800,000 | 6,830,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,055,800,000 | 7,055,800,000 | 7,046,538,000 | 7,046,538,000 | 7,031,538,000 | |
| 87 | 13-month average | 0 | Reacquired Bonds (222) | Form 1, pg 112, ln 19 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 88 | 13-month average | 0 | Advances from Associated Companies (223) | Form 1, pg 256, various ln, col a,b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 89 | 13-month average | 0 | Other Long-Term Debt (224) | Form 1, pg 112, ln 21 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 91 | 13-month average | 13,661,333 | Unamortized Discount (226) | Form 1, pg 112, ln 23 c,d | 13,958,237 | 13,871,773 | 13,785,310 | 13,951,721 | 13,863,133 | 13,774,544 | 13,685,956 | 13,957,367 | 13,514,845 | 13,432,323 | 13,349,801 | 13,267,280 | 13,185,043 | |
| 92 | 13-month average | 34,644,580 | Unamortized Debt Expense (181) | Form 1, pg 111, ln 69 c,d | 33,721,944 | 33,486,154 | 33,264,737 | 35,749,125 | 35,535,218 | 35,370,348 | 35,409,152 | 35,146,613 | 35,042,496 | 34,791,026 | 34,539,125 | 34,287,224 | 34,036,382 | |
| 93 | 13-month average | 7,635,678 | Unamortized Loss On Reacquired Debt (189) | Form 1, pg 111, ln 81 c,d | 8,089,941 | 8,013,745 | 7,937,548 | 7,861,351 | 7,785,155 | 7,710,011 | 7,634,868 | 7,559,724 | 7,484,580 | 7,409,437 | 7,334,293 | 7,259,150 | 7,184,006 | |
| 94 | 13-month average | 85,639 | Unamortized Premium (225) | Form 1, pg 112, ln 22 c,d | 91,152 | 90,232 | 89,314 | 88,395 | 87,476 | 86,558 | 85,639 | 84,720 | 83,801 | 82,882 | 81,963 | 81,045 | 80,126 | |
| 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 | 358,380,033 | Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY | Form 1, pg 257, ln 33 i | 29,242,025 | 29,221,593 | 29,199,077 | 30,049,325 | 30,522,855 | 30,334,076 | 30,435,193 | 30,417,097 | 30,013,169 | 29,615,503 | 29,524,527 | 29,506,870 | 29,540,747 | |
| 98 | 12-month sum | 0 | Hedging Expense (as noted in Appendix A, Note R) | Company records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | 12-month sum | 4,073,420 | Amort Debt Discount and Expense (428) | Form 1, pg 117, ln 63 c (portion) | 322,601 | 322,253 | 322,381 | 347,366 | 347,746 | 348,552 | 351,128 | 351,128 | 346,451 | 334,423 | 334,423 | 334,423 | 333,145 | |
| 100 | 12-month sum | 905,935 | Amort Loss on Reacquired Debt (428.1) | Form 1, pg 117, ln 64 c (portion) | 81,401 | 76,197 | 76,197 | 76,197 | 76,197 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | |
| 101 | 12-month sum | 11,026 | Amort Premium (429) | Form 1, pg 117, ln 65 c (portion) | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | |
| 102 | 12-month sum | 0 | Amort Gain on Reacquired Debt (429.1) | Form 1, pg 117, ln 66 c (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 104 | 13-month average | 2,397,600 | Preferred Stock Issued (204) | Form 1, pg 112, ln 3 c, d | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | |
| 105 | 13-month average | 0 | Reacquired Capital Stock (217) PREFERRED ONLY | Form 1, pg 112, ln 13 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 106 | 13-month average | 0 | Premium on Preferred Stock (207) | Form 1, pg 112, ln 6 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 107 | 13-month average | 0 | Other Paid-In Capital (207-208) PREFERRED ONLY | Form 1, pg 112, ln 7 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 108 | 13-month average | 0 | Discount on Capital Stock (213) PREFERRED ONLY | Form 1, pg 112, ln 9 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 109 | 13-month average | 0 | Capital Stock Expense (214) PREFERRED ONLY | Form 1, pg 112, ln 10 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 111 | 12-month sum (enter positive) | 161,902 | Preferred Dividend | Form 1, pg 118, ln 29 c | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | |
| 112 | 13-month average | 7,600,030,797 | Total Proprietary Capital | Form 1, pg 112, ln 16 c,d | 7,787,541,497 | 7,848,735,099 | 7,391,951,021 | 7,442,722,645 | 7,475,012,642 | 7,408,270,293 | 7,501,809,575 | 7,602,733,210 | 7,574,980,307 | 7,640,467,357 | 7,673,927,314 | 7,696,584,350 | 7,755,665,048 | |
| 114 | 13-month average | 133,301,194 | Unappropriated Undistributed Subsidiary Earnings (216.1) | Form 1, pg 112, ln 12 c, d | 127,661,628 | 129,587,180 | 128,794,043 | 128,668,132 | 129,729,795 | 129,663,517 | 129,129,827 | 134,091,492 | 135,416,762 | 137,158,426 | 138,827,402 | 141,838,671 | 142,148,647 | |
| 115 | 13-month average (enter negative) | (9,296,735) | Accumulated Other Comprehensive Income (219) | Form 1, pg 112, ln 15 c, d | (9,091,505) | (9,062,623) | (9,033,742) | (9,004,860) | (8,975,979) | (8,947,097) | (8,918,215) | (8,889,334) | (8,860,452) | (8,831,571) | (8,802,689) | (8,773,808) | (8,745,000) | |
| n/a | - | - | Common Stock Issued (201) | Company records | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | |
| n/a | - | - | Other Paid-In Capital (211) | Company records | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | |

| Description | Total | Interest Locks | Other |
|--|-------|----------------|-------|
| Unamortized balance for gains and losses on hedges. (Note R) | 0 | 0 | 0 |
| Annual amortization for gains and losses on hedge. (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, 2014)

| 353.4 Class Assets | Acquisition value |
|--|--------------------------|
| Airbreak Switch | 27,811 |
| Breaker | 4,973,178 |
| Bus | 1,405,336 |
| Fire Protection | 768,686 |
| Foundation And Substructure | 2,292,746 |
| Insulator | 68,954 |
| Lightning Arrester | 212,569 |
| Misc | 1,629,591 |
| Relay And Control | 2,486,256 |
| Steel Structure | 274,163 |
| Step-Up Transformer | 139,821,662 |
| Total 353.4 Class Assets | 153,960,952 |
| Wind Generation Facilities | 78,195,979 |
| 34.5 kV Facilities | 7,832,460 |
| Appendix A input: Total Assets to Exclude | 239,989,391 |

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

| FERC Acct | Description | 2014 Expense |
|---------------------------------------|----------------------|--------------------|
| 4265000 | OTHER DEDUCTIONS | 13 |
| 5020000 | STEAM EXPENSES | (3,333) |
| 5060000 | MISC STEAM PWR EXP | (164,632) |
| 5063000 | MISC STEAM JVA CR | 4,110 |
| 5120000 | MANT OF BOILR PLNT | (629) |
| 5140000 | MAINT MISC STM PLN | (1,362) |
| 5350000 | OPER SUPERV & ENG | (28,092) |
| 5390000 | MSC HYD PWR GEN EX | (3,348) |
| 5480000 | GENERATION EXP | 14,489 |
| 5490000 | MIS OTH PWR GEN EX | (14,544) |
| 5530000 | MNT GEN & ELEC PLT | 2,708 |
| 5560000 | SYS CTRL & LD DISP | (3,291) |
| 5570000 | OTHER EXPENSES | (209,307) |
| 5600000 | OPER SUPERV & ENG | (102,060) |
| 5612000 | LD - MONITOR & OPER | (11,119) |
| 5615000 | REL PLAN & STDS DEV | (988) |
| 5660000 | MISC TRANS EXPENSE | (1) |
| 5680000 | MNT SUPERV & ENG | (8,636) |
| 5700000 | MAINT STATION EQIP | (4,331) |
| 5710000 | MAINT OVHD LINES | (160) |
| 5800000 | OPER SUPERV & ENG | (120,401) |
| 5810000 | LOAD DISPATCHING | (18,029) |
| 5850000 | STRT LGHT-SGNL SYS | (1,870) |
| 5880000 | MSC DISTR EXPENSES | (5,441) |
| 5900000 | MAINT SUPERV & ENG | (72,506) |
| 5920000 | MAINT STAT EQUIP | (31,136) |
| 5930000 | MAINT OVHD LINES | (337) |
| 5950000 | MAINT LINE TRNSFRM | 4,168 |
| 5970000 | MNT OF METERS | (7,655) |
| 5980000 | MNT MISC DIST PLNT | (6,697) |
| 7071000 | LBR CLR - RMP | (102,384) |
| 7072000 | LBR CLR - PACPWR | 115,698 |
| 7081000 | Stores Exp CLR - RMP | (4,796) |
| 7082000 | Stores Exp CLR - PP | (1,152) |
| 9010000 | SUPRV (CUST ACCT) | (17,372) |
| 9020000 | METER READING EXP | 30,099 |
| 9030000 | CUST RCRD/COLL EXP | 396 |
| 9031000 | CUST RCRD/CUST SYS | (9,718) |
| 9032000 | CUST ACCTG/BILL | (20,185) |
| 9033000 | CUST ACCTG/COLL | 6,701 |
| 9036000 | CUST ACCTG/COMMON | (49,134) |
| 9050000 | MISC CUST ACCT EXP | 0 |
| 9070000 | SUPRV (CUST SERV) | (2,683) |
| 9080000 | CUST ASSIST EXP | (15,186) |
| 9084000 | DSM DIRECT | (3,794) |
| 9086000 | CUST SERV | (44,206) |
| 9090000 | INFOR/INSTRCT ADV | 337 |
| 9200000 | ADMIN & GEN SALARY | (258,072) |
| 9350000 | MAINT GENERAL PLNT | (6,556) |
| Attachment 5 input: Total PBOP | | (1,176,426) |

Notes: Total expense is negative for 2014. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2014 as compared to 2013 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | |
|---|---------------|---|------------------|----------------------|
| | | | 2014 Form 1 data | Projection |
| Allocators | | | | |
| Wages & Salary Allocation Factor | | | | |
| 1 | | 354.21b | | 25,529,989 |
| 2 | | 354.28b | | 362,793,740 |
| 3 | | 354.27b | | 41,620,401 |
| 4 | | (Line 2 - Line 3) | | 321,173,339 |
| 5 | | (Line 1 / Line 4) | | 7.9490% |
| Plant Allocation Factors | | | | |
| 6 | (Note M) | Attachment 5 | | 25,826,088,116 |
| 7 | (Note M) | Attachment 5 | | 8,395,189,232 |
| 8 | (Note N) | Attachment 5 | | 555,584,758 |
| 9 | | (Line 7 + 8) | | 8,950,773,990 |
| 10 | | (Line 6 - Line 9) | | 16,875,314,126 |
| 11 | | (Line 24 - Line 23) | | 5,884,326,772 |
| 12 | | (Line 11 / Line 6) | | 22.7844% |
| 13 | | (Line 32 - Line 23) | | 4,362,025,017 |
| 14 | | (Line 13 / Line 10) | | 25.8486% |
| Plant Calculations | | | | |
| Plant In Service | | | | |
| 15 | (Note M) | Attachment 5 | | 5,387,870,877 |
| 16 | (Notes A & P) | Attachment 6 | | 311,624,183 |
| 17 | | (Line 15 + Line 16) | | 5,699,495,060 |
| 18 | (Note N) | Attachment 5 | | 1,445,031,807 |
| 19 | (Note N) | Attachment 5 | | 880,195,124 |
| 20 | | (Line 18 + Line 19) | | 2,325,226,931 |
| 21 | | (Line 5) | | 7.9490% |
| 22 | | (Line 20 * Line 21) | | 184,831,712 |
| 23 | (Notes B & L) | Attachment 5 | | 3,657,534 |
| 24 | | (Line 17 + Line 22 + Line 23) | | 5,887,984,306 |

| 2014 Projection (as filed) | | |
|-------------------------------|---|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| | | |
| 22,899,260 | 2,630,729 | 11.49% |
| 361,444,457 | 1,349,283 | 0.37% |
| 42,818,000 | (1,197,599) | -2.80% |
| 318,626,457 | 2,546,882 | 0.80% |
| 7.1869% | 0.7621% | 10.60% |
| | | |
| 24,578,892,585 | 1,247,195,530 | 5.07% |
| 7,863,751,463 | 531,437,769 | 6.76% |
| 529,162,303 | 26,422,455 | 4.99% |
| 8,392,913,766 | 557,860,224 | 6.65% |
| 16,185,978,819 | 689,335,307 | 4.26% |
| 5,463,790,989 | 420,535,782 | 7.70% |
| 22.2296% | 0.5548% | 2.50% |
| | | |
| 4,025,337,296 | 336,687,721 | 8.36% |
| 24.8693% | 0.9793% | 3.94% |
| | | |
| 5,231,106,254 | 156,764,623 | 3.00% |
| 69,180,704 | 242,443,479 | 350.45% |
| 5,300,286,958 | 399,208,102 | 7.53% |
| 1,417,753,200 | 27,278,607 | 1.92% |
| 857,285,828 | 22,909,296 | 2.67% |
| 2,275,039,028 | 50,187,903 | 2.21% |
| 7.1869% | | |
| 163,504,031 | 21,327,680 | 13.04% |
| 3,707,729 | (50,194) | -1.35% |
| 5,467,498,718 | 420,485,588 | 7.69% |

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

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | | 2014 Projection (as filed) | | |
|--|---|--------------|---|--------------------------------|--|---|--|--|
| | | | | 2014 Form 1 data Projection | | 2013 Form 1 data 2013 data in Settlement model | Absolute change Projection value minus 2014 Projection (as filed) | Percent change Change over 2014 Projection (as filed) |
| Accumulated Depreciation and Amortization | | | | | | | | |
| 25 | Transmission Accumulated Depreciation | (Note M) | Attachment 5 | 1,432,003,537 | | 1,361,684,760 | 70,318,777 | 5.16% |
| 26 | Accumulated General Depreciation | (Note N) | Attachment 5 | 580,388,319 | | 539,021,263 | 41,367,057 | 7.67% |
| 27 | Accumulated Amortization | (Note N) | (Line 8) | 555,584,758 | | 529,162,303 | 26,422,455 | 4.99% |
| 28 | Accumulated General and Intangible Depreciation | | (Line 26 + 27) | 1,135,973,077 | | 1,068,183,565 | 67,789,512 | 6.35% |
| 29 | Wage & Salary Allocator | | (Line 5) | 7.9490% | | 7.1869% | | |
| 30 | Subtotal General and Intangible Accum. Depreciation Allocated to Transmission | | (Line 28 * Line 29) | 90,298,218 | | 76,768,933 | 13,529,285 | 17.62% |
| 31 | Total Accumulated Depreciation and Amortization | | (Line 25 + Line 30) | 1,522,301,755 | | 1,438,453,693 | 83,848,062 | 5.83% |
| 32 | Total Net Property, Plant & Equipment | | (Line 24 - Line 31) | 4,365,682,551 | | 4,029,045,025 | 336,637,526 | 8.36% |
| Adjustments To Rate Base | | | | | | | | |
| Accumulated Deferred Income Taxes | | | | | | | | |
| 33 | ADIT net of FASB 106 and 109 | | Attachment 1A | (942,356,425) | | (888,013,375) | (54,343,050) | -6.12% |
| CWIP for Incentive Transmission Projects | | | | | | | | |
| 34 | CWIP Balances for Current Rate Year | (Note O) | Attachment 6 | 0 | | 0 | 0 | n/m |
| ITC Adjustment | | | | | | | | |
| 35 | IRC 46(f)1 adjustment | | Attachment 5 | (283,595) | | (480,758) | 197,163 | 41.01% |
| Unfunded Reserves | | | | | | | | |
| 36 | Unfunded Reserves | | Attachment 16 | (12,269,910) | | (12,393,943) | 124,032 | 1.00% |
| Prepayments | | | | | | | | |
| 37 | Prepayments | (Note K & N) | Attachment 11 | 5,579,629 | | 5,228,472 | 351,157 | 6.72% |
| Abandoned Plant | | | | | | | | |
| 38 | Unamortized Abandoned Plant | (Note O) | | 0 | | 0 | 0 | n/m |
| Materials and Supplies | | | | | | | | |
| 39 | Undistributed Stores Expense | (Note N) | Attachment 5 | 0 | | 0 | 0 | n/m |
| 40 | Wage & Salary Allocator | | (Line 5) | 7.9490% | | 7.1869% | 0 | 10.60% |
| 41 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 39 * Line 40) | 0 | | 0 | 0 | n/m |
| 42 | Construction Materials & Supplies | (Note N) | Attachment 5 | 111,221,100 | | 91,333,148 | 19,887,952 | 21.78% |
| 43 | Wage & Salary Allocator | | (Line 5) | 7.9490% | | 7.1869% | | |
| 44 | Construction Materials & Supplies Allocated to Transmission | | (Line 42 * Line 43) | 8,840,938 | | 6,563,992 | 2,276,946 | 34.69% |
| 45 | Transmission Materials & Supplies | (Note N) | Attachment 5 | 490,752 | | 678,432 | (187,680) | -27.66% |
| 46 | Total Materials & Supplies Allocated to Transmission | | (Line 41 + Line 44 + Line 45) | 9,331,690 | | 7,242,424 | 2,089,266 | 28.85% |
| Cash Working Capital | | | | | | | | |
| 47 | Operation & Maintenance Expense | | (Line 75) | 61,080,098 | | 67,575,087 | (6,494,989) | -9.61% |
| 48 | 1/8th Rule | (Note S) | Zero | 0.0% | | 0.0% | | |
| 49 | Total Cash Working Capital Allocated to Transmission | | (Line 47 * Line 48) | 0 | | 0 | 0 | n/m |
| Network Upgrade Balance | | | | | | | | |
| 50 | Network Upgrade Balance | (Note N) | Attachment 5 | (52,282,848) | | (58,242,601) | 5,959,753 | 10.23% |
| 51 | Total Adjustment to Rate Base | | (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) | (992,281,460) | | (946,659,781) | (45,621,679) | -4.82% |
| 52 | Rate Base | | (Line 32 + Line 51) | 3,373,401,091 | | 3,082,385,244 | 291,015,848 | 9.44% |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | |
|--|----------|---|------------------|-------------------|
| | | | 2014 Form 1 data | Projection |
| Operations & Maintenance Expense | | | | |
| Transmission O&M | | | | |
| 53 | | Attachment 5 | | 211,652,510 |
| 54 | | Attachment 5 | | 10,425,712 |
| 55 | | Attachment 5 | | 151,335,724 |
| 56 | | (Lines 53 - 55) | | 49,891,074 |
| Allocated Administrative & General Expenses | | | | |
| 57 | | 323.197b | | 103,886,947 |
| 58 | (Note H) | Attachment 5 | | 0 |
| 59 | | 323.185b | | 15,633,179 |
| 60 | | Attachment 5 | | 89,288 |
| 61 | (Note D) | 323.189b | | 24,280,590 |
| 62 | | 323.191b | | 6,832 |
| 63 | (Note C) | Attachment 5 | | 233,720 |
| 64 | | (Line 57 - Sum (Lines 58 to 63)) | | 63,643,338 |
| 65 | | (Line 5) | | 7.9490% |
| 66 | | (Line 64 * Line 65) | | 5,058,993 |
| Directly Assigned A&G | | | | |
| 67 | (Note E) | Attachment 5 | | 2,568,100 |
| 68 | | Attachment 5 | | 0 |
| 69 | | (Line 67 + Line 68) | | 2,568,100 |
| 70 | (Note F) | Attachment 5 | | 15,633,179 |
| 71 | | Attachment 5 | | 0 |
| 72 | | (Line 70 + Line 71) | | 15,633,179 |
| 73 | | (Line 12) | | 22.2296% |
| 74 | | (Line 72 * Line 73) | | 3,561,931 |
| 75 | | (Lines 56 + 66 + 69 + 74) | | 61,080,098 |
| Depreciation & Amortization Expense | | | | |
| Depreciation Expense | | | | |
| 76 | (Note H) | Attachment 5 | | 92,085,625 |
| 77 | (Note H) | Attachment 5 | | 40,653,484 |
| 78 | (Note H) | Attachment 5 | | 39,290,397 |
| 79 | | (Line 77 + Line 78) | | 79,943,881 |
| 80 | | (Line 5) | | 7.9490% |
| 81 | | (Line 79 * Line 80) | | 6,354,719 |
| 82 | (Note O) | | | 0 |
| 83 | | (Lines 76 + 81 + 82) | | 98,440,344 |
| Taxes Other Than Income | | | | |
| 84 | | Attachment 2 | | 31,822,263 |
| 85 | | (Line 84) | | 31,822,263 |

| 2014 Projection (as filed) | | |
|-------------------------------|---|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| | | |
| 196,780,268 | 14,872,242 | 7.56% |
| 8,626,105 | 1,799,607 | 20.86% |
| 137,182,304 | 14,153,420 | 10.32% |
| 50,971,859 | (1,080,785) | -2.12% |
| | | |
| 175,800,080 | (71,913,133) | -40.91% |
| (14,170,366) | 14,170,366 | 100.00% |
| 13,818,764 | 1,814,415 | 13.13% |
| 48,581 | 40,708 | 83.79% |
| 22,768,237 | 1,512,353 | 6.64% |
| 1,546 | 5,286 | 341.91% |
| 129,300 | 104,420 | 80.76% |
| 153,204,018 | (89,560,681) | -58.46% |
| 7.1869% | | |
| 11,010,569 | (5,951,576) | -54.05% |
| | | |
| 2,520,802 | 47,298 | 1.88% |
| 0 | 0 | n/m |
| 2,520,802 | 47,298 | 1.88% |
| | | |
| 13,818,764 | 1,814,415 | 13.13% |
| 0 | 0 | n/m |
| 13,818,764 | 1,814,415 | 13.13% |
| 22.2296% | | |
| 3,071,857 | 490,074 | 15.95% |
| | | |
| 67,575,087 | (6,494,989) | -9.61% |
| | | |
| | | |
| 94,564,623 | (2,478,998) | -2.62% |
| 40,744,523 | (91,039) | -0.22% |
| 43,538,777 | (4,248,380) | -9.76% |
| 84,283,300 | (4,339,419) | -5.15% |
| 7.1869% | | |
| 6,057,329 | 297,391 | 4.91% |
| | | |
| 0 | 0 | n/m |
| 100,621,952 | (2,181,607) | -2.17% |
| | | |
| | | |
| 30,517,764 | 1,304,499 | 4.27% |
| 30,517,764 | 1,304,499 | 4.27% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | |
|---|---------------|---|------------------|----------------------|
| | | | 2014 Form 1 data | Projection |
| Return \ Capitalization Calculations | | | | |
| Long-Term Debt | | | | |
| 86 | | Attachment 14 | | 7,078,393,385 |
| 87 | | Attachment 14 | | 0 |
| 88 | | Attachment 14 | | 0 |
| 89 | | Attachment 14 | | 0 |
| 90 | | Sum Lines 86 through 89 | | 7,078,393,385 |
| 91 | (Note T) | Attachment 14 | | 13,661,333 |
| 92 | (Note T) | Attachment 14 | | 34,644,580 |
| 93 | (Note T) | Attachment 14 | | 7,635,678 |
| 94 | (Note T) | Attachment 14 | | 85,639 |
| 95 | (Note T) | Attachment 14 | | 0 |
| 96 | | Sum Lines 90 through 95 | | 7,022,537,432 |
| Long Term Debt Cost | | | | |
| 97 | (Notes R & T) | Attachment 14 | | 358,380,033 |
| 98 | (Note R) | Attachment 14 | | 0 |
| 99 | (Note T) | Attachment 14 | | 4,073,420 |
| 100 | (Note T) | Attachment 14 | | 905,935 |
| 101 | (Note T) | Attachment 14 | | 11,026 |
| 102 | (Note T) | Attachment 14 | | 0 |
| 103 | | Sum Lines 97 through 102 | | 363,348,362 |
| Preferred Stock and Dividend | | | | |
| 104 | | Attachment 14 | | 2,397,600 |
| 105 | | Attachment 14 | | 0 |
| 106 | | Attachment 14 | | 0 |
| 107 | | Attachment 14 | | 0 |
| 108 | | Attachment 14 | | 0 |
| 109 | | Attachment 14 | | 0 |
| 110 | | Sum Lines 104 through 109 | | 2,397,600 |
| 111 | | Attachment 14 | (Enter positive) | 161,902 |
| Common Stock | | | | |
| 112 | | Attachment 14 | | 7,600,030,797 |
| 113 | | (Line 110) | | 2,397,600 |
| 114 | | Attachment 14 | | 133,301,194 |
| 115 | | Attachment 14 | | (9,296,735) |
| 116 | | Sum Lines 112 through 115 | | 7,473,628,738 |

| 2014 Projection (as filed) | | |
|-------------------------------|---|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| 6,874,301,154 | 204,092,231 | 2.97% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 6,874,301,154 | 204,092,231 | 2.97% |
| 14,058,405 | (397,072) | -2.82% |
| 34,220,561 | 424,019 | 1.24% |
| 8,716,065 | (1,080,388) | -12.40% |
| 96,665 | (11,026) | -11.41% |
| 0 | 0 | n/m |
| 6,817,402,787 | 205,134,645 | 3.01% |
| 355,945,454 | 2,434,579 | 0.68% |
| 0 | 0 | n/m |
| 3,888,848 | 184,572 | 4.75% |
| 1,421,460 | (515,525) | -36.27% |
| (11,027) | 22,053 | 199.99% |
| 0 | 0 | n/m |
| 361,266,789 | 2,081,573 | 0.58% |
| 32,901,115 | (30,503,515) | -92.71% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 155,268 | (155,268) | -100.00% |
| 32,745,848 | (30,348,248) | -92.68% |
| 1,493,811 | (1,331,909) | -89.16% |
| 7,413,738,665 | 186,292,132 | 2.51% |
| 32,745,848 | (30,348,248) | -92.68% |
| 139,769,216 | (6,468,022) | -4.63% |
| (11,551,398) | 2,254,663 | 19.52% |
| 7,252,774,999 | 220,853,739 | 3.05% |

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

| Shaded cells are inputs | | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | | 2014 Projection (as filed) | | |
|-------------------------------|--|---|---|--|--------------------|-------------------------------|---|--|
| | | | | 2014 Form 1 data | Projection | 2013 Form 1 data | Absolute change | Percent change |
| | | | | | | 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% | 48.55% | 0.09% | |
| 118 | Preferred percent | Preferred Stock | (Notes Q & R) | (Line 110 / (Lines 90 + 110 +116)) | 0.02% | 0.23% | -0.21% | |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% | 51.22% | 0.13% | |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% | 5.30% | -0.13% | |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | (Note H) | (Line 111 / Line 110) | 6.75% | 4.56% | 2.19% | |
| 122 | Common Cost | Common Stock | (Note H) | Fixed | 9.80% | 9.80% | | |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% | 2.57% | | |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% | 0.01% | | |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.03% | 5.02% | | |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 7.5497% | 7.60% | -0.05% | |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 254,681,862 | 234,348,620 | 20,333,242 | 8.68% |
| Composite Income Taxes | | | | | | | | |
| Income Tax Rates | | | | | | | | |
| 128 | FIT = Federal Income Tax Rate | | (Note G) | | 35.00% | 35.00% | 0.00% | |
| 129 | SIT = State Income Tax Rate or Composite | | (Note G) | Attachment 5 | 4.54% | 4.54% | 0.00% | |
| 130 | p | (percent of federal income tax deductible for state purposes) | | Per state tax code | 0.00% | 0.00% | 0.00% | |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.951% | 37.951% | | |
| 132 | T / (1-T) | | | | 61.163% | 61.163% | | |
| ITC Adjustment | | | | | | | | |
| 133 | Amortized Investment Tax Credit - Transmission Related | | | Attachment 5 | (1,297,390) | (450,647) | (846,743) | -187.89% |
| 134 | ITC Adjust. Allocated to Trans. - Grossed Up | ITC Adjustment x 1 / (1-T) | | Line 133 * (1 / (1 - Line 131)) | (2,090,912) | (726,277) | (1,364,636) | -187.89% |
| 135 | Income Tax Component = | $(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$ | | [Line 132 * Line 127 * (1- (Line 123 / Line 126))] | 103,852,059 | 94,833,030 | 9,019,028 | 9.51% |
| 136 | Total Income Taxes | | | (Line 134 + Line 135) | 101,761,146 | 94,106,754 | 7,654,393 | 8.13% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection | | 2014 Projection (as filed) | | |
|---|---|---|------------------|--------------------|-------------------------------|---|--|
| | | | 2014 Form 1 data | Projection | 2013 Form 1 data | Absolute change | Percent change |
| | | | | | 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| Revenue Requirement | | | | | | | |
| Summary | | | | | | | |
| 137 | Net Property, Plant & Equipment | (Line 32) | | 4,365,682,551 | 4,029,045,025 | 336,637,526 | 8.36% |
| 138 | Total Adjustment to Rate Base | (Line 51) | | (992,281,460) | (946,659,781) | (45,621,679) | -4.82% |
| 139 | Rate Base | (Line 52) | | 3,373,401,091 | 3,082,385,244 | 291,015,848 | 9.44% |
| 140 | Total Transmission O&M | (Line 75) | | 61,080,098 | 67,575,087 | (6,494,989) | -9.61% |
| 141 | Total Transmission Depreciation & Amortization | (Line 83) | | 98,440,344 | 100,621,952 | (2,181,607) | -2.17% |
| 142 | Taxes Other than Income | (Line 85) | | 31,822,263 | 30,517,764 | 1,304,499 | 4.27% |
| 143 | Investment Return | (Line 127) | | 254,681,862 | 234,348,620 | 20,333,242 | 8.68% |
| 144 | Income Taxes | (Line 136) | | 101,761,146 | 94,106,754 | 7,654,393 | 8.13% |
| 145 | Gross Revenue Requirement | (Sum Lines 140 to 144) | | 547,785,713 | 527,170,176 | 20,615,537 | 3.91% |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | | | | | |
| 146 | Transmission Plant In Service | (Line 15) | | 5,387,870,877 | 5,231,106,254 | 156,764,623 | 3.00% |
| 147 | Excluded Transmission Facilities | (Note J) Attachment 15 | | 239,989,391 | 228,271,668 | 11,717,723 | 5.13% |
| 148 | Included Transmission Facilities | (Line 146 - Line 147) | | 5,147,881,486 | 5,002,834,586 | 145,046,900 | 2.90% |
| 149 | Inclusion Ratio | (Line 148 / Line 146) | | 95.55% | 95.64% | | |
| 150 | Gross Revenue Requirement | (Line 145) | | 547,785,713 | 527,170,176 | 20,615,537 | 3.91% |
| 151 | Adjusted Gross Revenue Requirement | (Line 149 * Line 150) | | 523,385,953 | 504,165,862 | 19,220,091 | 3.81% |
| Revenue Credits | | | | | | | |
| 152 | Revenue Credits | Attachment 3 | | 148,187,356 | 139,428,072 | 8,759,285 | 6.28% |
| 153 | Net Revenue Requirement | (Line 151 - Line 152) | | 375,198,596 | 364,737,790 | 10,460,806 | 2.87% |
| Net Plant Carrying Charge | | | | | | | |
| 154 | Gross Revenue Requirement | (Line 150) | | 547,785,713 | 527,170,176 | 20,615,537 | 3.91% |
| 155 | Net Transmission Plant | (Line 17 - Line 25 + Line 34) | | 4,267,491,523 | 3,938,602,198 | 328,889,325 | 8.35% |
| 156 | Net Plant Carrying Charge | (Line 154 / Line 155) | | 12.8362% | 13.3847% | -0.55% | |
| 157 | Net Plant Carrying Charge without Depreciation | (Line 154 - Line 76) / Line 155 | | 10.6784% | 10.9837% | -0.31% | |
| 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | (Line 154 - Line 76 - Line 127 - Line 136) / Line 155 | | 2.3259% | 2.6443% | -0.32% | |
| Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE | | | | | | | |
| 159 | Gross Revenue Requirement Less Return and Taxes | (Line 150 - Line 143 - Line 144) | | 191,342,706 | 198,714,803 | (7,372,097) | -3.71% |
| 160 | Increased Return and Taxes | Attachment 4 | | 384,360,077 | 353,900,144 | 30,459,933 | 8.61% |
| 161 | Net Revenue Requirement per 100 Basis Point increase in ROE | (Line 159 + Line 160) | | 575,702,782 | 552,614,947 | 23,087,835 | 4.18% |
| 162 | Net Transmission Plant | (Line 17 - Line 25 + Line 34) | | 4,267,491,523 | 3,938,602,198 | 328,889,325 | 8.35% |
| 163 | Net Plant Carrying Charge per 100 Basis Point increase in ROE | (Line 161 / Line 162) | | 13.4904% | 14.0307% | | |
| 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | (Line 161 - Line 76) / Line 162 | | 11.3326% | 11.6298% | | |
| 165 | Net Revenue Requirement | (Line 153) | | 375,198,596 | 364,737,790 | 10,460,806 | 2.87% |
| 166 | Facility Credits under Section 30.9 of the OATT | Attachment 5 | | 0 | 0 | 0 | n/m |
| 167 | Transmission Incentive Credit | Attachment 7 | | 4,421,057 | 3,760,371 | 660,686 | 17.57% |
| 168 | Interest on Network Upgrade Facilities | Attachment 5 | | 1,751,604 | 1,765,406 | (13,802) | -0.78% |
| 169 | Net Zonal Revenue Requirement | (Line 165 + 166 + 167 + 168) | | 381,371,257 | 370,263,566 | 11,107,691 | 3.00% |
| Network Service Rate | | | | | | | |
| 170 | 12 CP Monthly Peak (MW) | (Note I) Attachment 9a/9b | | 13,379 | 13,447 | (68) | -0.51% |
| 171 | Rate (\$/MW-year) | (Line 169 / 170) | | 28,506 | 27,536 | 970 | 3.52% |
| 172 | Network Service Rate (\$/MW-year) | (Line 171) | | 28,506 | 27,536 | 970 | 3.52% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2015 Projection |
|-------------------------|-------|---|--------------------------------|
| | | | 2014 Form 1 data Projection |

| 2014 Projection (as filed) | | |
|-------------------------------|---|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | Projection value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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 | \$523,385,953 |
| | Revenue Credits: | | |
| 2 | Acct 454 - Allocable to Transmission | Attachment 3, Line 6 | \$5,389,263 |
| 3 | Acct 456 - Allocable to Transmission | Attachment 3, Line 12 | \$142,798,094 |
| 4 | Total Revenue Credits | Line 2 + Line 3 | \$148,187,356 |
| 5 | Interest on Network Upgrades | Attachment 5 | \$1,751,604 |
| 6 | Transmission Incentive Credit | Attachment 7 | \$4,421,057 |
| 7 | Annual Transmission Revenue Requirement | Line 1 - Line 4 + Line 5 + Line 6 | \$381,371,257 |
| 8 | Divisor - 12 Month Average Transmission Peak (MW) | Appendix A, Line 170 | 13,379 |
| | Rates: | | |
| 9 | Transmission Rate (\$/kW-year) | Line 7 / Line 8 / 1000 | \$28.505697 |
| 10 | Transmission Rate (\$/kW-month) | Line 9 / 12 months | \$2.375475 |
| 11 | Weekly Firm/Non-Firm Rate (\$/kW-week) | Line 9 / 52 weeks | \$0.548186 |
| | Daily Firm/Non-Firm Rates: | | |
| 12 | On-Peak Days (\$/kW) | Line 11 / 5 days | \$0.109637 |
| 13 | Off-Peak Days (\$/kW) | Line 11 / 7 days | \$0.078312 |
| | Non-Firm Hourly Rates: | | |
| 14 | On-Peak Hours (\$/MWh) | Line 12 / 16 hours * 1000 | \$6.85 |
| 15 | Off-Peak Hours (\$/MWh) | Line 13 / 24 hours * 1000 | \$3.26 |

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

| Line | Description (A) | Reference (B) | Total Company | Gas, Prod., Dist., or Other | Transmission Related (C) | Plant Related (D) | Labor Related (E) | Total Transmission ADIT (F) |
|------|--|-------------------------|-----------------|--------------------------------|--------------------------------|-------------------------|----------------------|--------------------------------|
| 1 | ADIT-282 | Sch. 282 Below | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |
| 2 | ADIT-281 | Sch. 281 Below | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |
| 4 | ADIT-190 | Sch. 190 Below | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (3,852,749,211) | (2,786,719,051) | (876,131,772) | 9,988,122 | (199,886,510) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 25.8486% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (876,131,772) | 2,581,785 | (15,888,929) | |
| 8 | Total Transmission ADIT | Sum Cols. (C), (D), (E) | | | | Attachment 1a input --> | | (889,438,916) |

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

Schedule ADIT-190

| Description | A Form 1 Reference | B Total Company | C Gas, Prod., Dist Or Other Related | D Transmission Related | E Plant Related | F Labor Related | G Justification |
|--------------------------------|-----------------------|--------------------------------------|--|------------------------------|-----------------------|-----------------------|--|
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | (230) | 0 | 0 | (230) | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 33,240 | 0 | 0 | 33,240 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 13,587,776 | 0 | 0 | 13,587,776 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,493,452 | 0 | 0 | 3,493,452 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 836,596 | 836,596 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | 1,332,639 | 0 | 0 | 1,332,639 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,023,418 | 0 | 0 | 12,023,418 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | (9,806) | 0 | 0 | (9,806) | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,010,312 | 0 | 0 | 4,010,312 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 41,745,898 | 41,745,898 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 21,530,714 | 21,530,714 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 10,824,586 | 10,824,586 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 8,690,450 | 8,690,450 | 0 | 0 | Reclass current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 9,809,203 | 9,809,203 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 46,803,854 | 46,803,854 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 862,803 | 862,803 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 42,675 | 42,675 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 577,442 | 577,442 | 0 | 0 | Regulatory liability established to record UT of REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 5,359,166 | 5,359,166 | 0 | 0 | Regulatory liability established to record WA of REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 46,977 | 46,977 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 2,270,286 | 2,270,286 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | 3,455,839 | 3,455,839 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 23,653 | 23,653 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 80,454 | 80,454 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 349,963 | 349,963 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |

| | | | | | | | | | | |
|--------|---------|---------------------------------------|--|-----------|-----------|---|---|---|---|---|
| 137237 | 715.720 | RL - BPA Balancing Acct WA | | 56,828 | 56,828 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | | 340,061 | 340,061 | 0 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE program. |
| 137300 | 610.144 | Reg Liability Current - DSM | | 2,559,249 | 2,559,249 | 0 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | | 549,791 | 549,791 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | | 423,624 | 423,624 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | | 1,162,323 | 1,162,323 | 0 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | | 1,037,182 | 1,037,182 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | | 125,344 | 125,344 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | | 33,340 | 33,340 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | | 1,111,867 | 1,111,867 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | | 34,642 | 34,642 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | | 108,925 | 108,925 | 0 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | | 289,786 | 289,786 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | | (108,173) | (108,173) | 0 | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | | 47,174 | 47,174 | 0 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | | 169,077 | 169,077 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | | 119,659 | 119,659 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | | 872,126 | 872,126 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | | 5,625,159 | 5,625,159 | 0 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | | 122 | 122 | 0 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | | 307,492 | 307,492 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | | (23,778) | (23,778) | 0 | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | | 2,792,782 | 2,792,782 | 0 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 691,902 | 691,902 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 1,816,804 | 1,816,804 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,067,055 | 2,067,055 | 0 | 0 | 0 | 0 | Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |

| | | | | | | | | | | |
|-------------------------------------|---|--|--------------|--------------|---------|---|---|---|---|---|
| State Carryforwards | | | | | | | | | | |
| 137402 | DTA NOL Carryforward State Current | | 6,031,000 | 6,031,000 | 0 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | DTA State NOL Fed Detriment - Current | | (2,110,850) | (2,110,850) | 0 | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | DTA State Charitable Contribution Limit | | 415,739 | 415,739 | 0 | 0 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | DTA Net Operating Loss Carryforward-State | | 74,405,204 | 74,405,204 | 0 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | DTA Federal Detriment of State NOL | | (26,187,330) | (26,187,330) | 0 | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | DTA 930.100 Oregon BETC Credits | | 2,494,918 | 2,494,918 | 0 | 0 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | DTA Idaho ITC Carryforward | | 9,881,182 | 9,881,182 | 0 | 0 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | DTA Colorado Tax Credit Carryforward | | 188,997 | 188,997 | 0 | 0 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | DTA AZ State Tax Credit Carryforward | | 37,403 | 37,403 | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | DTA CA AMT Credit Carryforward | | 342,050 | 342,050 | 0 | 0 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | | |
| 287498 | 425.140 USA Power Accrual | | 44,259,760 | 44,259,760 | 0 | 0 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 Injuries & Damages | | 22,507,872 | 22,507,872 | 0 | 0 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | | |
| 287339 | 105.400 FAS 143 ARO Liability | | 47,989,295 | 47,989,295 | 0 | 0 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | | |
| 137235 | 505.125 Accrued Royalties | | 3,247 | 3,247 | 0 | 0 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | - - - - Valuation Allowance for DTA - Current | | (4,376,059) | (4,376,059) | 0 | 0 | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 PMI Fuel Cost Adjustment | | 1,224,637 | 1,224,637 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 M&S Inventory Write-off | | 988,534 | 988,534 | 0 | 0 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 Bad Debts Allowance - Cash | | 3,507,832 | 3,507,832 | 0 | 0 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 N Umpqua Settlement Agmt | | 9,730,195 | 9,730,195 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 Misc Current & Accrued Liab | | 790,984 | 790,984 | 0 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | - - - - Curr def fed tax corr ben of int | | 450,345 | 450,345 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | - - - - Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | - - - - Curr def state tax corr ben of int | | 58,414 | 58,414 | 0 | 0 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 Environmental Liab- Reg | | 8,941,055 | 8,941,055 | 0 | 0 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 Environmental Liab- NonReg | | 1,135,379 | 1,135,379 | 0 | 0 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 Rogue River-Habitat Enhance | | 19,809 | 19,809 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 Lewis River- LWD Fund Liab | | 325,639 | 325,639 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 Deferred Revenue - Citibank | | 160,638 | 160,638 | 0 | 0 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 ITC | | 10,443,292 | 10,443,292 | 0 | 0 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 MCI F.O.G. Wire Lease | | 211,726 | 211,726 | 0 | 0 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 Def Reg Asset-Transmission | | 58,150 | 0 | 58,150 | 0 | 0 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 Def Reg Asset-Foote Creek Contract | | 58,725 | 0 | 58,725 | 0 | 0 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 Redding Contract - Prepaid | | 417,496 | 0 | 417,496 | 0 | 0 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 Distribution O&M Amort of W | | 1,984,652 | 1,984,652 | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 Other Environmental Liabili | | 68,132 | 68,132 | 0 | 0 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 Unearned Joint Use Pole Con | | 1,095,494 | 1,095,494 | 0 | 0 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 Bear River Settlement Agreement | | 6,197,443 | 6,197,443 | 0 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287417 | 605.710 Reverse Accrued Final Reclamation | | 4,605,489 | 4,605,489 | 0 | 0 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 Safe Harbor Leases - Cholla | | 38,193,063 | 38,193,063 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 Deseret Settlement Rec | | 247,647 | 247,647 | 0 | 0 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |

| | | | | | | | | |
|---|-------|---|-------------|-------------|---------|---|------------|---|
| 287807 | ----- | Non-curr def fed tax cor ben of int | 198,524 | 198,524 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 269,417 | 269,417 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 25,753 | 25,753 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 34,948 | 34,948 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | | | | | | |
| Subtotal - p234 | | | 482,567,288 | 447,562,116 | 534,371 | 0 | 34,470,801 | |
| Less FASB 109 Above if not separately removed | | | 17,885,255 | 17,885,255 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,010,312 | 0 | 0 | 0 | 4,010,312 | |
| Total | | | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 | | B | C | D | E | F | G | |
|---|-------|---|--|-------------------------|------------------|------------------|---|--|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification | |
| Account 281 | | | | | | | | |
| Electric: | | | | | | | | |
| 287960 | ----- | Accelerated Pollution Control Facilities Depreciation | (226,880,978) | (226,880,978) | 0 | 0 | Depreciation on pollution control facilities. | |
| Rounding | | | | | | | | |
| Subtotal - p275 | | | (226,880,978) | (226,880,978) | 0 | 0 | | |
| Less FASB 109 Above if not separately removed | | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | | |
| Total | | | (226,880,978) | (226,880,978) | 0 | 0 | | |

Instructions for Account 281:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- 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-282

| A | | B | C | D | E | F | G |
|--------------------|---------|--|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | |
| 287605 | 105.147 | §1031 Exchange | (172,878) | (172,878) | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 221,572 | 221,572 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (31,465,480) | (31,465,480) | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 201,866,799 | 201,866,799 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,279,586) | 0 | 0 | (1,279,586) | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,542,159) | (4,542,159) | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,087,905,920 | 2,087,905,920 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 347,192 | 347,192 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 1,457,691 | 1,457,691 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (18,402,763) | (18,402,763) | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 26,807,250 | 26,807,250 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 876,666,143 | (876,666,143) | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 45,088,279 | 0 | (45,088,279) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 179,562,151 | 0 | (179,562,151) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (5,159,359) | 0 | 0 | (5,159,359) | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,443,010 | 0 | 0 | 1,443,010 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |

| | | | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|------------|---------------|---|--|
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 236,008,289 | 236,008,289 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (195,796,231) | (195,796,231) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287605 | 105.141 | Debt AFUDC | (218,407,507) | (218,407,507) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flowthrough | (82,292,410) | (82,292,410) | 0 | 0 | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287905 | 105.139 | Equity AFUDC | (60,725,067) | (60,725,067) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,324,932,097) | (5,324,932,097) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (87,192,240) | (87,192,240) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 23,147,349 | 0 | 0 | 0 | 23,147,349 | 0 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (319,897,165) | (319,897,165) | 0 | 0 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec. 174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (286,327,923) | (286,327,923) | 0 | 0 | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 226,880,978 | 226,880,978 | 0 | 0 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 30,562,252 | 30,562,252 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (290,884,666) | (290,884,666) | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287313 | 105.450 | RL - Non-ARO Liability | 319,897,165 | 319,897,165 | 0 | 0 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 236,782 | 236,782 | 0 | 0 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (212,894,913) | (212,894,913) | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287771 | 110.205 | Tax Depletion-SRC | 388,365 | 388,365 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 0 | 0 | | | | | | |
| Subtotal - p275 | | | (3,991,613,412) | (2,908,448,253) | (876,666,143) | 18,151,414 | | (224,650,430) | | |
| Less FASB 109 Above if not separately removed | | | (286,327,923) | (286,327,923) | 0 | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | | (224,650,430) | | |

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to 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-283

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|---------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287642 | 105.401 | RA - ARO | (19,316,596) | (19,316,596) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (2,277,060) | (2,277,060) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,526,397) | (1,526,397) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 44,840 | 44,840 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 73,180 | 73,180 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 131,920 | 131,920 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 174,423 | 174,423 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,925,316 | 1,925,316 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (833,113) | (833,113) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (985,243) | (985,243) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (5,317,990) | (5,317,990) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (3,977,714) | (3,977,714) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (13,392,627) | (13,392,627) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (3,051,149) | (3,051,149) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,791,976) | (8,791,976) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (5,765,987) | (5,765,987) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 47,174 | 47,174 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,296) | (15,296) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (21,048) | (21,048) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (304,719) | (304,719) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (70,089) | (70,089) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (187,309) | (187,309) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (380,055) | (380,055) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | 2,179,194 | 2,179,194 | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287576 | 430.110 | RA - DSM Balance Reclass | (2,179,193) | (2,179,193) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (175,126,608) | (175,126,608) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287634 | 415.300 | RA - Environmental Costs | (14,463,182) | (14,463,182) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 404,968 | 404,968 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (120,407,523) | (120,407,523) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (28,328,558) | (28,328,558) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (2,694,214) | (2,694,214) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |

| | | | | | | | | |
|--------|---------|--|--------------|--------------|---|---|-------------|---|
| 287587 | 415.703 | RA - Goodnoe Hills Settlement - WY | (161,291) | (161,291) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (12,149,676) | (12,149,676) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (350,066) | (350,066) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (43,322) | (43,322) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (38,726) | (38,726) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (181,781) | (181,781) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | (457,468) | (457,468) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | (210,698) | (210,698) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (47,174) | (47,174) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (107,232) | (107,232) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 2,636 | 2,636 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | (2,636) | (2,636) | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (23,778) | (23,778) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (429,873) | (429,873) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (2,935,434) | 0 | 0 | 0 | (2,935,434) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt "NEW" | (3,070,214) | (3,070,214) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (33,184) | (33,184) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (366,292) | (366,292) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (422,999) | (422,999) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (69,291) | (69,291) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | (26,938) | (26,938) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | (157,263) | (157,263) | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | (5,721) | (5,721) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (1,191,086) | (1,191,086) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,934,498) | (4,934,498) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (1,392,379) | (1,392,379) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (659,210) | (659,210) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,252,130) | (1,252,130) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (305,969) | (305,969) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (15,056) | (15,056) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (265,657) | (265,657) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | (10,584,405) | (10,584,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (140,303) | (140,303) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |

| | | | | | | | | | | |
|-------------------------|---------|---|--------------|--------------|---|---|---|---|-------------|---|
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | (1) | (1) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | (77,798) | (77,798) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,357,626) | (1,357,626) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | (447,158) | (447,158) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | (212,197) | (212,197) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | (336,462) | (336,462) | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (266,486) | (266,486) | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (20,633,788) | (20,633,788) | 0 | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (55,334,314) | (55,334,314) | 0 | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | | |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (104,496) | (104,496) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,566,793) | (1,566,793) | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | (1,693,307) | (1,693,307) | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,471,515) | (1,471,515) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | (8,753,853) | (8,753,853) | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287656 | 425.280 | Joseph Settlement | (212,895) | (212,895) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (2,364,655) | 0 | 0 | 0 | 0 | 0 | (2,364,655) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | (984,019) | (984,019) | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (36,944) | (36,944) | 0 | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 287669 | 210.180 | Prepaid Membership Fees | (959,917) | (959,917) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (111,591) | (111,591) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (305,252) | (305,252) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,163,292) | 0 | 0 | 0 | 0 | 0 | (8,163,292) | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (998,388) | (998,388) | 0 | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 287653 | 425.250 | TGS Buyout | (35,725) | (35,725) | 0 | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |

| | | | | | | | | |
|--|---------|--|---------------|---------------|---|-------------|-------------|---|
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,576,681) | (1,576,681) | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (396,480) | 0 | 0 | 0 | (396,480) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (41,480) | (41,480) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (118,508) | (118,508) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | ----- | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | | | | | |
| Subtotal - p277 | | | (556,381,073) | (542,521,212) | 0 | (8,163,292) | (5,696,569) | |
| Less FASB 109 Above if not separately removed | | | (175,126,608) | (175,126,608) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |

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

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

| Line | Description | 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 | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |
| 2 | ADIT-281 | Sch. 281 Below | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (464,012,490) | (450,200,710) | 0 | (8,301,728) | (5,510,052) | |
| 4 | ADIT-190 | Sch. 190 Below | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (4,156,830,732) | (3,033,473,282) | (928,379,017) | 8,499,524 | (203,477,957) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 25.8486% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (928,379,017) | 2,197,004 | (16,174,412) | |
| 8 | Total End of Year Transmission ADIT | Sum Cols. (C), (D), (E) | | | | | | (942,356,425) |
| 9 | Beginning of Year Total (Attachment 1) | | | | (876,131,772) | 2,581,785 | (15,888,929) | (889,438,916) |
| 10 | Appendix A, line 33 input | Line 8 for Projection and average of Lines 8 & 9 for True-Up | | | | | | (942,356,425) |

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

Schedule ADIT-190

| Description | Form 1 Reference | B | C | D | E | F | G |
|--------------------------------|------------------|--------------------------------------|-----------------------------------|----------------------|---------------|---------------|--|
| | | Total Company | Gas, Prod., Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | 396,188 | 0 | 0 | 396,188 | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 65,491 | 0 | 0 | 65,491 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 10,677,928 | 0 | 0 | 10,677,928 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287220 | 720.560 | Pension | 42,004,416 | 42,004,416 | 0 | 0 | Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation. |
| 287300 | 920.182 | LTIP - non current | 2,631,997 | 0 | 0 | 2,631,997 | Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,689,534 | 0 | 0 | 3,689,534 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 881,430 | 881,430 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | 1,237,377 | 0 | 0 | 1,237,377 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,794,245 | 0 | 0 | 12,794,245 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,238,777 | 0 | 0 | 4,238,777 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287460 | 720.800 | FAS 158 Pension Liability | 63,703,014 | 63,703,014 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 20,850,623 | 20,850,623 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 23,893,147 | 23,893,147 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 19,099,710 | 19,099,710 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 4,980,501 | 4,980,501 | 0 | 0 | Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 13,316,395 | 13,316,395 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 41,823,354 | 41,823,354 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 46,285 | 46,285 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137213 | 705.525 | RL OR RECs in Rate - Current | 153,692 | 153,692 | 0 | 0 | Regulatory liability established to record OR REC's current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record UT REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record WA REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 358,886 | 358,886 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 3,839,456 | 3,839,456 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |

| | | | | | | | | |
|--------|---------|--|-----------|-----------|---|---|---|---|
| 137228 | 705.536 | RL CA GHG RL - C | 1,102,333 | 1,102,333 | 0 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 330,725 | 330,725 | 0 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 878,553 | 878,553 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | 256,166 | 256,166 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program. |
| 137300 | 610.144 | Reg Liability Current - DSM | 717,505 | 717,505 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | 947,522 | 947,522 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | 494,423 | 494,423 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | 998,298 | 998,298 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | 1,072,010 | 1,072,010 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | 131,501 | 131,501 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | 50,647 | 50,647 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | 1,200,413 | 1,200,413 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | 46,892 | 46,892 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | 133,301 | 133,301 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | 0 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | (105,045) | (105,045) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287233 | 705.515 | RL - Deferred Excess NPC - OR - noncurrent | 2,286,645 | 2,286,645 | 0 | 0 | 0 | Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | 23,587 | 23,587 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287239 | 705.600 | RL - OR 2012 GRC Giveback | (158,722) | (158,722) | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287253 | 705.400 | Reg Lia - OR Inj & Dam Reserve | 791,291 | 791,291 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | 393,344 | 393,344 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | 144,868 | 144,868 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | 1,318,284 | 1,318,284 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | 4,678,951 | 4,678,951 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | (10,682) | (10,682) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | (21,406) | (21,406) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | 2,454,254 | 2,454,254 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |

| | | | | | | | | | | |
|-------------------------------------|---------|--|--|--------------|--------------|---|---|---|---|---|
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,125,829 | 2,125,829 | 0 | 0 | 0 | 0 | Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| 287486 | 415.926 | RL - Depre | | 324,479 | 324,479 | 0 | 0 | 0 | 0 | Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| 287487 | 415.927 | RL - Depre | | 253,701 | 253,701 | 0 | 0 | 0 | 0 | Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| State Carry forwards | | | | | | | | | | |
| 137402 | | DTA NOL Carry forward State Current | | 9,531,000 | 9,531,000 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | | DTA State NOL Fed Detriment - Current | | (3,335,850) | (3,335,850) | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | | DTA State Charitable Contribution Limit | | 362,421 | 362,421 | 0 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | | DTA Net Operating Loss Carry forward-State | | 70,029,092 | 70,029,092 | 0 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | | DTA Federal Detriment of State NOL | | (24,637,030) | (24,637,030) | 0 | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | | DTA 930.100 Oregon BETC Credits | | 2,104,918 | 2,104,918 | 0 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | | DTA Idaho ITC Carry forward | | 10,496,243 | 10,496,243 | 0 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | | DTA Colorado Tax Credit Carry forward | | 191,296 | 191,296 | 0 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | | DTA AZ State Tax Credit Carry forward | | 0 | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | | DTA CA AMT Credit Carry forward | | 320,577 | 320,577 | 0 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | | |
| 137510 | 415.815 | Ins Resv | | (19,012,454) | (19,012,454) | 0 | 0 | 0 | 0 | Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses. |
| 287498 | 425.140 | USA Power Accrual | | 45,201,007 | 45,201,007 | 0 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 24,999,830 | 24,999,830 | 0 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,023,073 | 47,023,073 | 0 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 2,882 | 2,882 | 0 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | - - - - | Valuation Allowance for DTA - Current | | (6,068,202) | (6,068,202) | 0 | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,699,031 | 1,699,031 | 0 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 753,807 | 753,807 | 0 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 2,999,790 | 2,999,790 | 0 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,643,394 | 9,643,394 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 2,014,332 | 2,014,332 | 0 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | - - - - | Curr def fed tax corr ben of int | | 506,170 | 506,170 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | - - - - | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | - - - - | Curr def state tax corr ben of int | | 65,656 | 65,656 | 0 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,132,866 | 8,132,866 | 0 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,015,138 | 1,015,138 | 0 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 17,076 | 17,076 | 0 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |

| | | | | | | | | |
|--|---------|---|--------------------|--------------------|----------------|----------|-------------------|---|
| 287290 | 425.150 | Lewis River- LWD Fund Liab | 350,922 | 350,922 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | 102,040 | 102,040 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | 8,686,382 | 8,686,382 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 | MCI F.O.G. Wire Lease | 211,697 | 211,697 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | 134,341 | 0 | 134,341 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | 6,489 | 0 | 6,489 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | 208,767 | 0 | 208,767 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 | Distribution O&M Amort of W | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liability | 72,107 | 72,107 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,106,433 | 1,106,433 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,288,267 | 6,288,267 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287393 | 425.110 | Tenant Lease Allowances | 106,095 | 106,095 | 0 | 0 | 0 | Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 5,531,713 | 5,531,713 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 37,922,708 | 37,922,708 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 207,987 | 207,987 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 316,817 | 316,817 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 460,534 | 460,534 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 41,097 | 41,097 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 59,739 | 59,739 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | 5 | 5 | | | | |
| Subtotal - p234 | | | 544,969,532 | 508,888,398 | 349,597 | 0 | 35,731,537 | |
| Less FASB 109 Above if not separately removed | | | 13,365,333 | 13,365,333 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,238,777 | 0 | 0 | 0 | 4,238,777 | |
| Total | | | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 | B | C | D | E | F | G |
|--|-------|---|---------------|--|-------------------------|------------------|------------------|---|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 281 | | | | | | | | |
| Electric: | | | | | | | | |
| 287960 | ----- | Accelerated Pollution Control Facilities Depreciation | (252,151,842) | (252,151,842) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | | |
| Subtotal - p273 | | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | | |
| Total | | | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|---|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 202,295 | 202,295 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (29,991,665) | (29,991,665) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 216,619,156 | 216,619,156 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,342,152) | 0 | 0 | (1,342,152) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,099,158) | (4,099,158) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,385,533,129 | 2,385,533,129 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 233,824 | 233,824 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 5,238,233 | 5,238,233 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (20,319,657) | (20,319,657) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 25,659,474 | 25,659,474 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 928,728,614 | (928,728,614) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 43,264,695 | 0 | 0 | (43,264,695) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 186,195,970 | 0 | 0 | (186,195,970) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (4,620,991) | 0 | 0 | (4,620,991) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,381,474 | 0 | 0 | 1,381,474 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 264,295,570 | 264,295,570 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (213,476,350) | (213,476,350) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287224 | 145.030 | CWIP Reserve | 572,328 | 572,328 | 0 | 0 | 0 | PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve. |
| 287605 | 105.141 | Debt AFUDC | (227,986,595) | (227,986,595) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flow through | (91,871,232) | (91,871,232) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.139 | Equity AFUDC | (79,907,752) | (79,907,752) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287928 | 425.310 | Hydro Relicensing Obligation | (8,244,188) | (8,244,188) | 0 | 0 | 0 | PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,809,833,122) | (5,809,833,122) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (89,080,538) | (89,080,538) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 21,382,921 | 0 | 0 | 21,382,921 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation. |

| | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|---------------|--|
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (335,205,507) | (335,205,507) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (276,749,101) | (276,749,101) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 100.110 | RA- Solar ITC Basis Adj. - Fixed Assets | (51,074) | (51,074) | 0 | 0 | 0 | PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 252,151,842 | 252,151,842 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 31,275,532 | 31,275,532 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (350,541,144) | (350,541,144) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287221 | 415.933 | RL - Contra-Carbon Decommissioning - ID | (366,853) | (366,853) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04). |
| 287222 | 415.934 | RL - Contra-Carbon Decommissioning - UT | (2,559,391) | (2,559,391) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200). |
| 287223 | 415.935 | RL - Contra-Carbon Decommissioning - WY | (933,685) | (933,685) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11). |
| 287313 | 105.450 | RL - Non-ARO Liability | 335,205,507 | 335,205,507 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 248,818 | 248,818 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (229,336,182) | (229,336,182) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287605 | 105.116 | Solar ITC Basis Adjustment | (2,190) | (2,190) | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287771 | 110.205 | Tax Depletion-SRC | 321,959 | 321,959 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 1 | 1 | | | | |
| Subtotal - p275 | | | (4,244,780,923) | (3,103,392,896) | (928,728,614) | 16,801,252 | (229,460,665) | |
| Less FASB 109 Above if not separately removed | | | (276,749,101) | (276,749,101) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |

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.

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287847 | 415.423 | Contra RA - PP&E Deer Creek | 37,233,105 | 37,233,105 | 0 | 0 | 0 | Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS. |
| 287849 | 415.424 | Contra RA - Deer Creek Abandonment | 11,602,009 | 11,602,009 | 0 | 0 | 0 | Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment. |
| 287642 | 105.401 | RA - ARO | (19,485,662) | (19,485,662) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 137332 | 415.699 | RA - BPA Balancing Account - OR | (557,322) | (557,322) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 137337 | 715.721 | RA - BPA Balancing Account - WA | (120,288) | (120,288) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 287984 | 415.923 | RA - Carbon Unrecovered Plant - ID | (799,389) | (799,389) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287985 | 415.924 | RA - Carbon Unrecovered Plant - UT | (5,540,548) | (5,540,548) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287986 | 415.925 | RA - Carbon Unrecovered Plant - WY | (2,022,666) | (2,022,666) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (1,138,530) | (1,138,530) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,100,426) | (1,100,426) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 32,327 | 32,327 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 52,758 | 52,758 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 95,105 | 95,105 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 139,539 | 139,539 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,540,253 | 1,540,253 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (1,292,091) | (1,292,091) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (1,400,430) | (1,400,430) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (7,514,841) | (7,514,841) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (2,202,838) | (2,202,838) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (16,126,370) | (16,126,370) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (7,814,810) | (7,814,810) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,224,943) | (8,224,943) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (1,704,320) | (1,704,320) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 23,587 | 23,587 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,311) | (15,311) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (14,812) | (14,812) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (405,912) | (405,912) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (96,403) | (96,403) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (257,060) | (257,060) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (8,122,990) | (8,122,990) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | (7,405,486) | (7,405,486) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287981 | 415.920 | RA - Depreciation Increase - Idaho | (603,213) | (603,213) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287982 | 415.921 | RA - Depreciation Increase - Utah | (801,795) | (801,795) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287983 | 415.922 | RA - Depreciation Increase - Wyoming | (2,768,962) | (2,768,962) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287576 | 430.110 | RA - DSM Balance Reclass | 7,405,487 | 7,405,487 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (169,267,915) | (169,267,915) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287946 | 100.105 | RA - Effects of Ratemaking - WA Flowthrough | (96,685) | (96,685) | 0 | 0 | 0 | Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287840 | 415.410 | RA - Energy West Mining | (85,327,212) | (85,327,212) | 0 | 0 | 0 | In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. |
| 287634 | 415.300 | RA - Environmental Costs | (15,746,789) | (15,746,789) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 538,348 | 538,348 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (181,073,140) | (181,073,140) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (5,723,001) | (5,723,001) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (1,939,547) | (1,939,547) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (153,227) | (153,227) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (11,070,491) | (11,070,491) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (339,693) | (339,693) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (41,156) | (41,156) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (19,363) | (19,363) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (90,891) | (90,891) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (23,587) | (23,587) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (54,038) | (54,038) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 137509 | 415.585 | RA - OR Sch 203 Black Cap Solar | (4,392) | (4,392) | 0 | 0 | 0 | Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | 139,919 | 139,919 | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (320,047) | (320,047) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (322,405) | (322,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (3,173,252) | 0 | 0 | 0 | (3,173,252) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt *NEW* | (2,726,402) | (2,726,402) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (26,547) | (26,547) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (293,034) | (293,034) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (317,250) | (317,250) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |

| | | | | | | | | |
|--------|---------|--|-------------|-------------|---|---|---|---|
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (59,342) | (59,342) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287858 | 415.676 | RA - Preferred Stock Redemption - WY | (99,394) | (99,394) | 0 | 0 | 0 | Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 287996 | 415.675 | RA - Preferred Stock Redemption Loss - UT | (288,416) | (288,416) | 0 | 0 | 0 | Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (2,732,204) | (2,732,204) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,479,213) | (4,479,213) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137315 | 415.903 | RA - REC Sales Deferral - WA - Current | (699,803) | (699,803) | 0 | 0 | 0 | Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 287888 | 415.882 | RA - REC Sales Deferral - WA - Noncurrent | (1,166,338) | (1,166,338) | 0 | 0 | 0 | Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (834,340) | (834,340) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (3,405) | (3,405) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,564,488) | (1,564,488) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (341,076) | (341,076) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (8,364) | (8,364) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (252,374) | (252,374) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (120,497) | (120,497) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,018,220) | (1,018,220) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | | |
|--|---------|---|----------------------|----------------------|----------|----------|--------------------|--------------------|---|
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (178,699) | (178,699) | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (32,416,108) | (32,416,108) | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (46,685,346) | (46,685,346) | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | |
| 287995 | 720.550 | Accrued CIC Severance | (9,806) | 0 | 0 | 0 | 0 | (9,806) | Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees. |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (3,062,782) | (3,062,782) | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,044,529) | (1,044,529) | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | 0 | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,406,355) | (1,406,355) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | 0 | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 287656 | 425.280 | Joseph Settlement | (160,757) | (160,757) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (223,117) | 0 | 0 | 0 | 0 | (223,117) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | 0 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (4,031) | (4,031) | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 137512 | 320.291 | Prepaid IBEW 57 Pension Contribution - Current | (1,593,942) | 0 | 0 | 0 | 0 | (1,593,942) | Prefunded contributions to Local 57 pension fund are recorded as prepaid expense. |
| 287669 | 210.180 | Prepaid Membership Fees | (2,273,169) | (2,273,169) | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 137513 | 210.195 | Prepaid Surety Bond | (60,245) | (60,245) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (131,155) | (131,155) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (327,126) | (327,126) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,301,728) | 0 | 0 | 0 | (8,301,728) | 0 | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (1,013,763) | (1,013,763) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 137511 | 210.190 | Prepaid Water Rights | (261,694) | (261,694) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid water rights and water fees. |
| 287927 | 100.110 | RA - Solar ITC Basis Adjustment - Gross-up | (31,239) | (31,239) | 0 | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference. |
| 287653 | 425.250 | TGS Buyout | (29,852) | (29,852) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,557,524) | (1,557,524) | 0 | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (509,935) | 0 | 0 | 0 | 0 | (509,935) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (68,559) | (68,559) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (49,948) | (49,948) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | - - - - | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | (5) | (5) | 0 | 0 | 0 | 0 | |
| Subtotal - p277 | | | (633,311,644) | (619,499,864) | 0 | 0 | (8,301,728) | (5,510,052) | |
| Less FASB 109 Above if not separately removed | | | (169,299,154) | (169,299,154) | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (464,012,490) | (450,200,710) | 0 | 0 | (8,301,728) | (5,510,052) | |

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

Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | Page 263, Col (i) | Allocator | Allocated Amount |
|--|---------------------------|-----------------------------|--------------------------|
| Plant Related | | Net Plant Allocator | |
| Real Property | 122,566,566 | | |
| Possessory taxes | 471,896 | | |
| 1 Total Plant Related | 123,038,462 | 25.8486% | 31,803,666 |
| Labor Related | | Wages & Salary Allocator | |
| Federal FICA | 0 | | |
| Federal Unemployment | 0 | | |
| State Unemployment | 0 | | |
| 2 Total Labor Related | 0 | 7.9490% | 0 |
| Other Included | | Net Plant Allocator | |
| Annual Report | 71,948 | | |
| 3 Total Other Included | 71,948 | 25.8486% | 18,598 |
| 4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) | 123,110,410 | | <u>31,822,263</u> |
| Currently Excluded | | | |
| Local Franchise | 32,230,199 | | |
| Montana Energy License | 203,996 | | |
| Montana Wholesale Energy | 143,304 | | |
| Idaho Generation Tax (KWh) | 34,818 | | |
| Oregon Department of Energy | 994,823 | | |
| Wyoming Wind Generation Tax | 2,075,142 | | |
| Washington Public Utility Tax | 12,593,513 | | |
| Other (Navajo Nation, Business & Occupation, Other) | 29,191 | | |
| 5 Subtotal Excluded Taxes | 48,304,986 | | |
| 6 Total Other Taxes Included and Excluded (Line 4 + Line 5) | <u>171,415,396</u> | | |
| 7 Total Other Taxes | | | |
| 114.14c | <u>171,415,396</u> | | |
| 8 Difference (Line 6 - Line 7) | 0 | | |

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

| Line | Description | Notes | Reference | Value |
|---|--|--------|--------------------|--------------------|
| Account 454 - Rent from Electric Property | | | | |
| 1 | Rent from Electric Property - Transmission Related | | | 3,573,674 |
| 2 | Pole Attachments - Transmission Related | | | 196,080 |
| 3 | Distribution Underbuild - Transmission Related | | detail below | 555,768 |
| 4 | Various Rents - Transmission Related | | | 771,874 |
| 5 | Miscellaneous General Revenues | | detail below | 291,867 |
| 6 | Account 454 subtotal | | (Sum Lines 1-5) | 5,389,263 |
| Account 456 - Other Electric Revenues (Note 1) | | | | |
| 7 | Transmission for Others | Note 3 | Attachment 13 | 23,557,412 |
| 8 | Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor | Note 3 | | 0 |
| 9 | Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner | | Attachment 13 | 116,765,899 |
| 10 | Facilities Charges including Interconnection Agreements | Note 2 | | 1,865,375 |
| 11 | Transmission maintenance revenue | | Account 456.2 | 609,407 |
| 12 | Account 456 subtotal | | (Sum Lines 7-11) | 142,798,094 |
| 13 | Appendix A input: Gross Revenue Credits | | (Sum Lines 6 & 12) | 148,187,356 |

Detail for selected items above

Miscellaneous General Revenues

| | |
|--|----------------|
| Rents - General | 137,723 |
| One Utah Center and North Temple office subleases | 2,852,318 |
| Parking Rent: Lloyd Center, Portland, Oregon | 670,588 |
| Rents - non Common | 11,125 |
| Total Miscellaneous General Revenue | 3,671,755 |
| Wages & Salary Allocator | 7.95% |
| Total Allocated Miscellaneous General Revenue | 291,867 |

Distribution Underbuild

| | |
|---|----------------|
| Third party attachments | 0 |
| Common pole location fixed annual revenue credit | fixed 555,768 |
| Distribution Underbuild - Transmission related | 555,768 |

Notes

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

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

| | | | |
|---|---|--|-------------|
| A | Return and Taxes with 100 Basis Point increase in ROE | | |
| B | 100 Basis Point increase in ROE and Income Taxes | Appendix A input: Line 127 + Line 137 from below | 384,360,077 |
| | 100 Basis Point increase in ROE | | 1.00% |

Return Calculation

| | | | Notes | Reference (Appendix A Line or Source) | |
|-----|---|---|---------------|---------------------------------------|--------------------|
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | | (Line 111 / Line 110) | 6.75% |
| 122 | Common Cost | Common Stock | (Note H) | Fixed plus 100 basis points | 10.80% |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.55% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 8.06% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 272,004,124 |

Composite Income Taxes

| | | | | | |
|-------------------------|---|---|--|----------------------------------|--------------------|
| Income Tax Rates | | | | | |
| 128 | FIT = Federal Income Tax Rate | | | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | | | 4.54% |
| 130 | p = percent of federal income tax deductible for state purposes | | | Per state tax code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.95% |
| 132 | CIT = T / (1-T) | | | | 61.16% |
| 133 | 1 / (1-T) | | | | 161.16% |
| ITC Adjustment | | | | | |
| 134 | Amortized Investment Tax Credit | | | Attachment 5 | (1,297,390) |
| 135 | ITC Adjust. Allocated to Trans. - Grossed Up | | | (Line 134 * (1 / (1 - Line 131)) | (2,090,912) |
| 136 | Income Tax Component = | $CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | | 114,446,866 |
| 137 | Total Income Taxes | | | | 112,355,953 |

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Detail/notes | |
|--|--------------------------------------|--------------------------------------|-----------|------------|-----------------------|------------------|
| Calculation of Transmission Plant In Service | | | | | | |
| 1 | December | 206.58b | Footnotes | 2013 | 5,231,106,254 | - |
| 2 | January | Monthly Balances | | 2014 | 5,233,613,827 | - |
| 3 | February | Monthly Balances | | 2014 | 5,244,488,732 | - |
| 4 | March | Monthly Balances | | 2014 | 5,247,437,900 | - |
| 5 | April | Monthly Balances | | 2014 | 5,258,345,357 | - |
| 6 | May | Monthly Balances | | 2014 | 5,280,106,766 | - |
| 7 | June | Monthly Balances | | 2014 | 5,278,366,017 | - |
| 8 | July | Monthly Balances | | 2014 | 5,290,285,702 | - |
| 9 | August | Monthly Balances | | 2014 | 5,316,162,563 | - |
| 10 | September | Monthly Balances | | 2014 | 5,321,999,819 | - |
| 11 | October | Monthly Balances | | 2014 | 5,331,655,098 | - |
| 12 | November | Monthly Balances | | 2014 | 5,361,133,701 | - |
| 13 | December | 207.58g | | 2014 | 5,387,870,877 | - |
| 15 14 | Transmission Plant In Service | (line 13) | (Note M) | Projection | 5,387,870,877 | Appendix A input |
| Calculation of Distribution Plant In Service | | | | | | |
| 15 | December | 206.75b | | 2013 | 6,023,412,371 | - |
| 16 | January | Monthly Balances | | 2014 | 6,037,299,629 | - |
| 17 | February | Monthly Balances | | 2014 | 6,043,996,135 | - |
| 18 | March | Monthly Balances | | 2014 | 6,055,643,529 | - |
| 19 | April | Monthly Balances | | 2014 | 6,066,051,252 | - |
| 20 | May | Monthly Balances | | 2014 | 6,076,687,903 | - |
| 21 | June | Monthly Balances | | 2014 | 6,098,773,255 | - |
| 22 | July | Monthly Balances | | 2014 | 6,107,463,406 | - |
| 23 | August | Monthly Balances | | 2014 | 6,119,083,668 | - |
| 24 | September | Monthly Balances | | 2014 | 6,139,387,945 | - |
| 25 | October | Monthly Balances | | 2014 | 6,152,508,007 | - |
| 26 | November | Monthly Balances | | 2014 | 6,165,773,109 | - |
| 27 | December | 206.75g | | 2014 | 6,190,391,727 | - |
| 28 | Distribution Plant In Service | (line 27) | | Projection | 6,190,391,727 | - |
| Calculation of Intangible Plant In Service | | | | | | |
| 29 | December | 204.5b | | 2013 | 857,285,828 | - |
| 30 | December | 204.5g | | 2014 | 880,195,124 | - |
| 19 31 | Intangible Plant In Service | (line 30) | (Note N) | Projection | 880,195,124 | Appendix A input |
| Calculation of General Plant In Service | | | | | | |
| 32 | December | 206.99b | | 2013 | 1,417,753,200 | - |
| 33 | December | 207.99g | | 2014 | 1,445,031,807 | - |
| 18 34 | General Plant In Service | (line 33) | (Note N) | Projection | 1,445,031,807 | Appendix A input |
| Calculation of Production Plant In Service | | | | | | |
| 35 | December | 204.46b | | 2013 | 11,049,334,932 | - |
| 36 | January | Monthly Balances | | 2014 | 11,050,560,684 | - |
| 37 | February | Monthly Balances | | 2014 | 11,054,092,969 | - |
| 38 | March | Monthly Balances | | 2014 | 11,104,340,752 | - |
| 39 | April | Monthly Balances | | 2014 | 11,107,466,375 | - |
| 40 | May | Monthly Balances | | 2014 | 11,836,565,380 | - |
| 41 | June | Monthly Balances | | 2014 | 11,839,752,317 | - |
| 42 | July | Monthly Balances | | 2014 | 11,841,264,238 | - |
| 43 | August | Monthly Balances | | 2014 | 11,843,446,337 | - |
| 44 | September | Monthly Balances | | 2014 | 11,848,217,095 | - |
| 45 | October | Monthly Balances | | 2014 | 11,874,977,869 | - |
| 46 | November | Monthly Balances | | 2014 | 11,912,482,869 | - |
| 47 | December | 204.46g | | 2014 | 11,922,598,581 | - |
| 48 | Production Plant In Service | (line 47) | | Projection | 11,922,598,581 | - |
| 49 | Electric Plant Sold | 206.102g | | | 0 | - |
| 6 50 | Total Plant In Service | (sum lines 14, 28, 31, 34, 48, & 49) | (Note M) | Projection | 25,826,088,116 | Appendix A input |

PacifiCorp
Attachment 5 - Cost Support

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 | 2013 | 1,361,684,760 | - |
| 52 | January | Monthly Balances | 2014 | 1,368,005,646 | |
| 53 | February | Monthly Balances | 2014 | 1,373,640,643 | |
| 54 | March | Monthly Balances | 2014 | 1,380,135,454 | |
| 55 | April | Monthly Balances | 2014 | 1,386,596,698 | |
| 56 | May | Monthly Balances | 2014 | 1,392,225,953 | |
| 57 | June | Monthly Balances | 2014 | 1,394,614,310 | |
| 58 | July | Monthly Balances | 2014 | 1,400,406,306 | |
| 59 | August | Monthly Balances | 2014 | 1,407,271,909 | |
| 60 | September | Monthly Balances | 2014 | 1,412,379,617 | |
| 61 | October | Monthly Balances | 2014 | 1,418,912,155 | |
| 62 | November | Monthly Balances | 2014 | 1,425,589,642 | |
| 63 | December | 219.25c | 2014 | 1,432,003,537 | - |
| 25 | 64 | Transmission Accumulated Depreciation | (line 63) (Note M) Projection | 1,432,003,537 | Appendix A input |
| Calculation of Distribution Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 65 | December | Prior year 219.26c | 2013 | 2,387,803,953 | - |
| 66 | January | Monthly Balances | 2014 | 2,395,760,032 | |
| 67 | February | Monthly Balances | 2014 | 2,401,422,432 | |
| 68 | March | Monthly Balances | 2014 | 2,411,187,796 | |
| 69 | April | Monthly Balances | 2014 | 2,419,446,662 | |
| 70 | May | Monthly Balances | 2014 | 2,426,908,264 | |
| 71 | June | Monthly Balances | 2014 | 2,435,239,539 | |
| 72 | July | Monthly Balances | 2014 | 2,442,449,212 | |
| 73 | August | Monthly Balances | 2014 | 2,449,808,255 | |
| 74 | September | Monthly Balances | 2014 | 2,456,030,398 | |
| 75 | October | Monthly Balances | 2014 | 2,463,120,247 | |
| 76 | November | Monthly Balances | 2014 | 2,471,612,514 | |
| 77 | December | 219.26c | 2014 | 2,479,873,031 | - |
| 78 | Distribution Accumulated Depreciation | (line 77) Projection | | 2,479,873,031 | |
| Calculation of Intangible Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 79 | December | Prior year 200.21c | 2013 | 529,162,303 | - |
| 80 | December | 200.21c | 2014 | 555,584,758 | - |
| 8 | 81 | Accumulated Intangible Depreciation | (line 80) (Note N) Projection | 555,584,758 | Appendix A input |
| Calculation of General Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 82 | December | Prior year 219.28c | 2013 | 539,021,263 | - |
| 83 | December | 219.28c | 2014 | 580,388,319 | - |
| 26 | 84 | Accumulated General Depreciation | (line 83) (Note N) Projection | 580,388,319 | Appendix A input |
| Calculation of Production Accumulated Depreciation | | | | | |
| | Source | | Year | Balance | |
| 85 | December | Prior year 219.20 through 219.24 | 2013 | 3,575,241,488 | |
| 86 | January | Monthly Balances | 2014 | 3,606,540,693 | |
| 87 | February | Monthly Balances | 2014 | 3,641,053,195 | |
| 88 | March | Monthly Balances | 2014 | 3,670,419,340 | |
| 89 | April | Monthly Balances | 2014 | 3,700,293,632 | |
| 90 | May | Monthly Balances | 2014 | 3,698,922,639 | |
| 91 | June | Monthly Balances | 2014 | 3,726,763,427 | |
| 92 | July | Monthly Balances | 2014 | 3,753,871,514 | |
| 93 | August | Monthly Balances | 2014 | 3,786,932,161 | |
| 94 | September | Monthly Balances | 2014 | 3,817,770,638 | |
| 95 | October | Monthly Balances | 2014 | 3,850,419,195 | |
| 96 | November | Monthly Balances | 2014 | 3,875,375,533 | |
| 97 | December | 219.20 through 219.24 | 2014 | 3,902,924,345 | - |
| 98 | Production Accumulated Depreciation | (line 97) Projection | | 3,902,924,345 | |
| 7 | 99 | Accumulated Depreciation (Total Electric Plant) | (sum lines 64, 78, 84, & 98) (Note M) Projection | 8,395,189,232 | Appendix A input |
| 100 | Total Accumulated Depreciation | (sum lines 64, 78, 81, 84, & 98) Projection | | 8,950,773,990 | |

PacifiCorp
Attachment 5 - Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount |
|--|-----------------------------------|--------------------|---------|---|
| | Undistributed Stores Expense | Prior Year 227.16c | 227.16c | 0 |
| | | Current Year | | 0 |
| 39 | (Note N) Appendix A input | Projection | | 0 current end-of-year balance |
| | Construction Materials & Supplies | Prior Year 227.5c | 227.5c | 91,333,148 |
| | | Current Year | | 111,221,100 |
| 42 | (Note N) Appendix A input | Projection | | 111,221,100 current end-of-year balance |
| | Transmission Materials & Supplies | Prior Year 227.8c | 227.8c | 678,432 |
| | | Current Year | | 490,752 |
| 45 | (Note N) Appendix A input | Projection | | 490,752 current end-of-year balance |

| 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 | (5,019,198) | 25.85% | (1,297,390) | |
| | Rate Base Adjustment | | | | | | |
| | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Current beg of year balance | 266 footnotes | 1,445,358 | | | |
| | | Current end of year balance | 266 footnotes | 748,926 | | | |
| 35 | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Average | | 1,097,142 | 25.85% | 283,595 | (enter negative in Appendix A) |

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Transmission Related | Non-transmission Related | Details |
|--|---------------------------------------|--------------|---------|----------------------|-------------------------|-----------------------------|--|
| | Land Held for Future Use | | | | | | |
| | | Prior Year | 214.47d | 23,368,811 | 3,707,729 | 19,661,082 | Detail for transmission-related value on Attachment 12 |
| | | Current Year | 214.47d | 23,319,217 | 3,657,534 | 19,661,683 | Detail for transmission-related value on Attachment 12 |
| 23 | (Notes B & L) Appendix A input | Projection | | | 3,657,534 | | current end-of-year balance |

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | Adjusted Total | Details |
|--|-------------------------------------|-------------------|--|
| Excluded Membership Dues Expense | | | |
| Centre for Energy Advancement through Technological Innovation (CEATI) | component of 335 Ln 1b | 55,050 | |
| National Automated Clearinghouse Association (NACHA) | component of 335 Ln 1b | 417 | |
| National Coal Transportation Association | component of 335 Ln 1b | 1,500 | |
| National Electric Energy Testing Research and Application Center | component of 335 Ln 1b | 95,000 | |
| National Joint Utilities | component of 335 Ln 1b | 10,500 | |
| Pacific Northwest Utilities Conference Committee | component of 335 Ln 1b | 71,253 | |
| 63 Total | (Note C) Appendix A Input | 233,720 | |
| PBOP | | | |
| Authorized filed PBOP expense | Annual Update Informational Filing | (1,176,426) | |
| Actual PBOP expense | Attachment 17 total | (1,176,426) | |
| 58 Actual PBOP Expense Adjustment | Appendix A Input | Projection | 0 Authorized Filled Expense minus Actual Expense |
| Property Insurance | | | |
| Property Insurance Account 924 | 323.185b | 15,633,179 | |
| 70 Total | (Note F) Appendix A Input | 15,633,179 | |

Regulatory Expense Related to Transmission Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | Form No. 1 Amount | Transmission Related Appendix A input | Non-transmission Related | Details |
|--|---------|----------------------|---|-----------------------------|-----------|
| Directly Assigned A&G | | | | | |
| Specific Transmission related Regulatory Expenses | | | | | |
| Federal Energy Regulatory Commission: | | | | | |
| Annual Fee | 350.37d | 1,782,520 | 1,782,520 | | |
| Annual Fee - hydro | 350.38d | 1,940,450 | | 1,940,450 | |
| Transmission Rate Case | 350.39d | 108,012 | 108,012 | | |
| Other Regulatory | 350.40d | 2,344,209 | 677,220 | | 1,666,989 |
| FERC Transmission Rate Case (MEHC services) | 350.44d | 348 | 348 | | |
| 67 Total | sum | 6,175,539 | 2,568,100 | 3,607,439 | |

PacifiCorp
Attachment 5 - Cost Support

Safety Related Advertising Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Safety Related Appendix A Input | Non-safety Related | Details |
|--|--|--|----------|----------------------|------------------------------------|-----------------------|------------------------------|
| Directly Assigned A&G | | | | | | | |
| 68 | General Advertising Exp Account 930.1 - Safety-related Advertising | | 323.191b | 6,832 | 0 | 6,832 | 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 | 6,832 | 0 | 6,832 | Based on FERC 930.1 download |

Multistate worksheet

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

Adjustments to Transmission O&M

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total | Plus adjustments | Transmission Related Appendix A input | Details |
|--|--|--|----------|-------------|------------------|--|--|
| 53 | Transmission O&M | | 321.112b | 211,983,804 | (331,294) | 211,652,510 | |
| Adjustment for Ancillary Services Accounts 561-561.5 | | | | | | | |
| | (561) Load Dispatching | | 321.84b | 0 | | | |
| | (561.1) Load Dispatch-Reliability | | 321.85b | 0 | | | |
| | (561.2) Load Dispatch-Monitor and Operate Transmission System | | 321.86b | 8,490,351 | | | |
| | (561.3) Load Dispatch-Transmission Service and Scheduling | | 321.87b | 0 | | | |
| | (561.4) Scheduling, System Control and Dispatch Services | | 321.88b | 824,276 | | | |
| | (561.5) Reliability, Planning and Standards Development | | 321.89b | 1,111,085 | | | |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | | sum | 10,425,712 | 0 | 10,425,712 | Adjustment for Ancillary Services Accounts 561-561.5 |
| 55 | Less: Account 565 | | 321.96b | 151,335,724 | 0 | 151,335,724 | |

Facility Credits under Section 30.9 of the OATT

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Amount | Description & Documentation |
|--|---|--|--|-----------|-----------------------------|
| Net Revenue Requirement | | | | | |
| 166 | Facility Credits under Section 30.9 of the OATT | | | 0 | Appendix A Input |
| 168 | Interest on Network Upgrade Facilities | | | 1,751,604 | Appendix A Input |

Other adjustments to rate base

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount | |
|--|-------------------------|----------|------------------|----------------|--|
| Network Upgrade Balance | | | | | |
| 50 | Network Upgrade Balance | (Note N) | Prior Year | Enter negative | (58,242,601) |
| | | | Current Year | Enter negative | (52,282,848) |
| | | | Appendix A input | Projection | (52,282,848) current end-of-year balance |

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total |
|--|---|----------|---------|------------------------------------|
| Transmission Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.7b | 92,085,625 |
| | 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 | 92,085,625 Appendix A Input |
| General Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.10b | 39,508,869 |
| | Amortization of limited term electric plant (404) | (Note H) | 336.10d | 1,144,615 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | sum | 40,653,484 Appendix A Input |
| Intangible plant | | | | |
| | Amortization of limited term electric plant (404) | (Note H) | 336.1d | 39,290,397 |
| | Amortization of other electric plant (405) | (Note H) | 336.1e | 0 |
| 78 | Total Intangible Amortization | (Note H) | sum | 39,290,397 Appendix A Input |

Less Regulatory Asset Amortizations Account 930.2

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|---|--|---------|--------------------------------|
| | Generating Plant Liquidated Damages-WY (detail below) | | 232.33e | |
| | Lake Side Settlement | | | 27,331 |
| | Goodnoe Hills Settlement | | | 21,250 |
| | Wyoming 2013 Settlement (Naughton Plant) | | | 5,708 |
| | Generating Plant Liquidated Damages-UT (detail below) | | 232.34e | |
| | Utah 2013 EBA Settlement (Naughton Plant) | | | 35,000 |
| 61 | Total | | sum | 89,288 Appendix A Input |

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

Instruction Summary

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

Worksheet

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

| | Plant In Service | | | | | | | | | | (L) | |
|-------------------------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------|-------------------------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | | |
| | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | Monthly Additions | (K) |
| | Other Transmission PIS (Excl Energy Gateway) | Energy Gateway Segment B | Energy Gateway Segment C | Energy Gateway Segment D | Energy Gateway Segment E | Energy Gateway Segment F | Energy Gateway Segment G | Energy Gateway Segment H | Energy Gateway Segment I | Energy Gateway Segment J | Total (Segments B-I) | Transmission CWIP (Gateway only) |
| CWIP Balance Dec (prior year) | - | - | - | - | - | - | - | - | - | - | - | - |
| Jan | 6,751,844.06 | - | 212,858 | 6,863 | 2,357 | - | - | - | - | - | 222,078 | - |
| Feb | 27,408,489 | - | 162,244 | 26,169 | - | - | - | - | - | - | 188,414 | - |
| Mar | 28,711,943 | - | 61,632 | (14,607) | - | - | - | - | - | - | 47,026 | - |
| Apr | 22,061,018 | - | 37,868 | 500 | - | - | - | - | - | - | 38,368 | - |
| May | 12,899,580 | - | 13,650 | - | - | - | - | 333,491,094 | - | - | 333,504,744 | - |
| Jun | 18,657,622 | - | 32,000 | - | - | - | - | 1,627,755 | - | - | 1,659,756 | - |
| Jul | 10,145,801 | - | 35,998 | - | - | - | - | 1,806,492 | - | - | 1,842,490 | - |
| Aug | 4,608,992 | - | 107,150 | - | - | - | - | 1,492,825 | - | - | 1,599,975 | - |
| Sep | 5,203,487 | - | 9,151 | - | - | - | - | 1,313,351 | - | - | 1,322,502 | - |
| Oct | 20,202,617 | - | 15,150 | - | - | - | - | 970,682 | - | - | 985,832 | - |
| Nov | 12,871,018 | - | 7,651 | - | - | - | - | 395,386 | - | - | 403,037 | - |
| Dec | 46,508,912 | - | 10,420 | - | - | - | - | 131,447 | - | - | 141,868 | - |
| Total | 216,141,325 | - | 705,473 | 18,926 | 2,357 | - | - | 340,629,034 | - | - | 341,555,789 | - |

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

| (K) | (L) |
|-------------------------------------|-----------|
| Monthly Additions | Weighting |
| Transmission CWIP (Gateway only) | |
| - | 13 |
| - | 12 |
| - | 11 |
| - | 10 |
| - | 9 |
| - | 8 |
| - | 7 |
| - | 6 |
| - | 5 |
| - | 4 |
| - | 3 |
| - | 2 |
| - | 1 |

| Plant In Service | | | | CWIP | |
|--|---------------------|------------------------------------|---------------|-------------------------------------|-------------------------------|
| (M) | (N) | (O) | (P) | (Q) | (R) |
| Other Transmission PIS Amount (A x L) | 0 Amount (J x L) | Other Transmission PIS (M / 13) | 0 (N / 13) | Transmission CWIP Amount (K x L) | Transmission CWIP (O / 13) |
| - | - | - | - | - | - |
| 81,022,129 | 2,664,934 | 6,232,471.44 | 204,995 | - | - |
| 301,493,382 | 2,072,549 | 23,191,799 | 159,427 | - | - |
| 287,119,430 | 470,259 | 22,086,110 | 36,174 | - | - |
| 198,549,165 | 345,313 | 15,273,013 | 26,563 | - | - |
| 103,196,642 | 2,668,037,954 | 7,938,203 | 205,233,689 | - | - |
| 130,603,356 | 11,618,291 | 10,046,412 | 893,715 | - | - |
| 40,994,808 | 8,653,140 | 4,691,908 | 665,636 | - | - |
| 23,044,962 | 7,999,875 | 1,772,689 | 615,375 | - | - |
| 21,173,949 | 5,290,009 | 1,628,765 | 406,924 | - | - |
| 60,607,851 | 2,957,496 | 4,662,142 | 227,500 | - | - |
| 25,742,035 | 806,074 | 1,980,157 | 62,006 | - | - |
| 46,508,912 | 141,868 | 3,577,609 | 10,913 | - | - |
| 1,340,056,622 | 2,711,057,761 | 103,081,279 | 208,542,905 | - | - |

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

311,624,163

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

| Estimated Life | 58 |
|---|-----------|
| Estimated Depreciation for Attachment 7 | |
| Jan | 3,669 |
| Feb | 2,842 |
| Mar | 642 |
| Apr | 469 |
| May | 3,593,801 |
| Jun | 15,501 |
| Jul | 11,397 |
| Aug | 10,345 |
| Sep | 6,651 |
| Oct | 3,541 |
| Nov | 869 |
| Dec | 102 |
| Total Estimated Depreciation for Attachment 7 | 3,649,827 |

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

| | | | | |
|------|---|-----|---|----------|
| Line | | | | |
| 1 | New Plant Carrying Charge | | | |
| 2 | Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC) | | | |
| | Formula Line | | | |
| 3 | A | 157 | Net Plant Carrying Charge without Depreciation | 10.6784% |
| 4 | B | 164 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | 11.3326% |
| 5 | C | | Line B less Line A | 0.6542% |
| 6 | FCR if CIAC | | | |
| 7 | D | 158 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | 2.3259% |

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

| 8 | Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No" | CIAC (Yes or No) | Increased ROE (basis points) | Transmission CWIP (Energy Gateway only) | | | Transmission PIS Actuals (Energy Gateway Segment B-H) | | | Transmission PIS Projection (Energy Gateway Segment B-H) | | | Total | Incentive | | Transmission Incentive Credit (incentive minus without) |
|----|---|------------------|------------------------------|--|--------------|---------|--|--------------|-------------|---|--------------|------------|----------------|----------------|-------------------|--|
| | | | | Balance | Depreciation | Revenue | Balance | Depreciation | Revenue | Balance | Depreciation | Revenue | | Charged | Without Incentive | |
| 9 | Input the allowed increase in ROE | No | 0 | | | | 58.00 | | 58.00 | | | | | | | |
| 10 | From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13 | Yes | 10.6784% | | | | 10.6784% | | 10.6784% | | | | | | | |
| 11 | 9.8% ROE | | 10.6784% | | | | 10.6784% | | 10.6784% | | | | | | | |
| 12 | Line 14 plus (line 5 times line 13)/101 | | 10.6784% | | | | 11.0055% | | 11.0055% | | | | | | | |
| 13 | 13 Month Net Plant or CWIP Balance | | | | | | 1,144,915,576 | | 206,717,991 | | | | | | | |
| 14 | Actual or estimated depreciation expense | | | | | | 19,739,924 | | 3,649,827 | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 15 | W 9.8 % ROE | 2010 | | | | | 287,225,425 | 4,836,783 | 35,507,881 | | | | \$ 35,507,881 | | | \$ - |
| 16 | W Increased ROE | 2010 | | | | | 287,225,425 | 4,836,783 | 36,447,367 | | | | \$ 36,447,367 | \$ 36,447,367 | \$ - | \$ 939,485 |
| 17 | W 9.8 % ROE | 2011 | | | | | 784,113,653 | 13,727,954 | 97,458,796 | | | | \$ 97,458,796 | \$ 97,458,796 | \$ - | \$ - |
| 18 | W Increased ROE | 2011 | | | | | 784,113,653 | 13,727,954 | 100,023,553 | | | | \$ 100,023,553 | \$ 100,023,553 | \$ - | \$ 2,564,757 |
| 19 | W 9.8 % ROE | 2012 | | | | | 785,864,997 | 13,960,895 | 97,878,713 | | | | \$ 97,878,713 | \$ 97,878,713 | \$ - | \$ - |
| 20 | W Increased ROE | 2012 | | | | | 785,864,997 | 13,960,895 | 100,449,198 | | | | \$ 100,449,198 | \$ 100,449,198 | \$ - | \$ 2,570,485 |
| 21 | W 9.8 % ROE | 2013 | | | | | 1,039,140,449 | 16,682,869 | 129,646,509 | | | | \$ 129,646,509 | \$ 129,646,509 | \$ - | \$ - |
| 22 | W Increased ROE | 2013 | | | | | 1,039,140,449 | 16,682,869 | 133,045,433 | | | | \$ 133,045,433 | \$ 133,045,433 | \$ - | \$ 3,398,924 |
| 23 | W 9.8 % ROE | 2014 | | | | | 1,164,054,968 | 21,135,829 | 145,438,350 | | | | \$ 145,438,350 | \$ 145,438,350 | \$ - | \$ - |
| 24 | W Increased ROE | 2014 | | | | | 1,164,054,968 | 21,135,829 | 149,245,856 | | | | \$ 149,245,856 | \$ 149,245,856 | \$ - | \$ 3,807,506 |
| 25 | W 9.8 % ROE | 2015 | | | | | 1,144,915,576 | 21,169,737 | 143,428,475 | 206,717,991 | 3,649,827 | 25,724,015 | \$ 169,152,490 | \$ 169,152,490 | \$ - | \$ - |
| 26 | W Increased ROE | 2015 | | | | | 1,144,915,576 | 21,169,737 | 147,173,378 | 206,717,991 | 3,649,827 | 26,400,168 | \$ 173,573,547 | \$ 173,573,547 | \$ - | \$ 4,421,057 |
| 27 | W 9.8 % ROE | 2016 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 28 | W Increased ROE | 2016 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 29 | W 9.8 % ROE | 2017 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 30 | W Increased ROE | 2017 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 31 | W 9.8 % ROE | 2018 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 32 | W Increased ROE | 2018 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 33 | W 9.8 % ROE | 2019 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 34 | W Increased ROE | 2019 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 35 | W 9.8 % ROE | 2020 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 36 | W Increased ROE | 2020 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 37 | W 9.8 % ROE | 2021 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 38 | W Increased ROE | 2021 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 39 | W 9.8 % ROE | 2022 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 40 | W Increased ROE | 2022 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 41 | W 9.8 % ROE | 2023 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 42 | W Increased ROE | 2023 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 43 | W 9.8 % ROE | 2024 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 44 | W Increased ROE | 2024 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 45 | W 9.8 % ROE | 2025 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 46 | W Increased ROE | 2025 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 47 | W 9.8 % ROE | 2026 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 48 | W Increased ROE | 2026 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 49 | W 9.8 % ROE | 2027 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 50 | W Increased ROE | 2027 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 51 | W 9.8 % ROE | 2028 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 52 | W Increased ROE | 2028 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 53 | W 9.8 % ROE | 2029 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 54 | W Increased ROE | 2029 | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 55 | ---- | ---- | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |
| 56 | ---- | ---- | | | | | - | - | - | - | - | - | \$ - | \$ - | \$ - | \$ - |

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2014

| Row | A/C | Description | Oregon | | Washington | | California | | Utah | | Wyoming | | AZ, CO, MT, NM | | Idaho | | Company |
|-----|-------|---|---------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|-------|----------------|-------|---------------|-------|---------|
| | | | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Rate |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 1 | 350.2 | Land Rights | | | | | | | | | | | | | | | 1.27% |
| 2 | 352 | Structures and Improvements | | | | | | | | | | | | | | | 1.42% |
| 3 | 353 | Station Equipment | | | | | | | | | | | | | | | 1.74% |
| 4 | 353.7 | Supervisory Equipment | | | | | | | | | | | | | | | 1.74% |
| 5 | 354 | Towers and Fixtures | | | | | | | | | | | | | | | 1.53% |
| 6 | 355 | Poles and Fixtures | | | | | | | | | | | | | | | 2.18% |
| 7 | 356 | Overhead Conductors and Devices | | | | | | | | | | | | | | | 1.88% |
| 8 | 356.2 | Clearing & Grading | | | | | | | | | | | | | | | 1.88% |
| 9 | 357 | Underground Conduit | | | | | | | | | | | | | | | 1.60% |
| 10 | 358 | Underground Conductors and Devices | | | | | | | | | | | | | | | 1.66% |
| 11 | 359 | Roads & Trails | | | | | | | | | | | | | | | 1.32% |
| 12 | | Unclassified Transmission | | | | | | | | | | | | | | | 1.76% |
| 13 | 389.2 | Land Rights | | 0.00% | | 0.00% | | 0.00% | 85,283.36 | 2.03% | 74,314.75 | 1.98% | | 0.00% | 4,867.64 | 1.17% | |
| 14 | 390 | Structures and Improvements | 78,104,726.80 | 1.86% | 12,609,862.74 | 2.52% | 3,068,691.09 | 1.71% | 90,887,604.37 | 1.53% | 10,648,529.36 | 1.95% | 385,400.84 | 1.51% | 12,393,912.74 | 1.65% | |
| 15 | 390.3 | Structures and Improvements - Office Panels | | | | | | | | | | | | | | | 6.67% |
| 16 | 391 | Office Furniture and Equipment | | | | | | | | | | | | | | | 5.00% |
| 17 | 391.2 | Office Furniture and Equipment - Personal Computers | | | | | | | | | | | | | | | 20.00% |
| 18 | 393 | Store Equipment | | | | | | | | | | | | | | | 4.00% |
| 19 | 394 | Tools, Shop and Garage Equipment | | | | | | | | | | | | | | | 4.17% |
| 20 | 395 | Laboratory Equipment | | | | | | | | | | | | | | | 5.00% |
| 21 | 397 | Communication Equipment | | | | | | | | | | | | | | | 4.30% |
| 22 | 397.2 | Communication Equipment - Mobile Radio Equipment | | | | | | | | | | | | | | | 9.09% |
| 23 | 398 | Miscellaneous Equipment | | | | | | | | | | | | | | | 5.00% |
| 24 | | Unclassified General | 1,481,704.90 | 3.59% | 236,860.42 | 4.21% | 149,604.58 | 3.83% | 1,452,359.32 | 3.42% | 629,374.92 | 4.66% | 118,651.76 | 1.93% | 268,909.94 | 3.17% | |
| 25 | 302 | Franchises and Consents | | | | | | | | | | | | | | | 6.42% |
| 26 | 303 | Miscellaneous Intangible Plant | | | | | | | | | | | | | | | 4.12% |
| 27 | 390.1 | Leasehold Improvements - Gen | | | | | | | | | | | | | | | 4.35% |

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 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 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 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, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

| | | OATT (Part III - Network Service) - Average of current year and prior two years | | | | | | | | | | | | | | |
|----------------|---------------------------|---|-----------------------|--------------------------|---------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|--------------------------|-----------|--|
| Column | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | f13 | f | |
| Customer Class | PacifiCorp NFS (see note) | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas/ (Sempra) NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | Constellation NFO SA 789 | Total NFO | |
| Jan | 8,575 | 5.36 | 3.25 | 27.25 | 1.15 | 0.10 | 32.07 | 22.13 | 0.17 | 51.77 | - | - | 3.17 | 1.00 | 147 | |
| Feb | 8,294 | 5.93 | 3.27 | 27.15 | 1.30 | 0.47 | 39.17 | 21.70 | 0.80 | 48.78 | - | - | 3.69 | 1.00 | 153 | |
| March | 7,740 | 5.33 | 3.56 | 26.41 | 1.10 | 0.10 | 37.01 | 21.42 | 0.70 | 41.51 | 0.01 | - | 2.83 | 1.00 | 141 | |
| April | 7,352 | 5.48 | 3.08 | 16.86 | 0.99 | 0.01 | 40.07 | 22.90 | 0.33 | 39.74 | 0.19 | 0.95 | 2.73 | 1.00 | 134 | |
| May | 8,103 | 5.50 | 2.77 | 9.90 | 0.59 | - | 40.97 | 24.06 | 0.17 | 41.19 | 0.70 | 2.95 | 3.42 | 1.00 | 133 | |
| Jun | 9,254 | 5.16 | 3.22 | 10.99 | 0.22 | 0.01 | 32.37 | 26.35 | 0.14 | 47.65 | 0.75 | 3.08 | 2.92 | 1.00 | 134 | |
| Jul | 10,217 | 5.91 | 3.37 | 12.54 | 0.25 | 0.02 | 36.21 | 27.53 | 0.50 | 51.47 | 0.75 | 3.20 | 3.17 | 1.00 | 146 | |
| Aug | 9,604 | 5.71 | 3.42 | 13.70 | 0.55 | 0.03 | 36.71 | 26.56 | 0.14 | 52.99 | 0.75 | 2.54 | 3.45 | 1.00 | 148 | |
| Sept | 8,733 | 5.45 | 2.90 | 10.55 | 0.15 | 0.12 | 36.52 | 23.46 | 0.33 | 45.70 | 0.63 | 2.51 | 3.35 | 1.00 | 133 | |
| Oct | 7,426 | 5.38 | 3.07 | 14.77 | 0.10 | 0.13 | 7.96 | 22.54 | 0.17 | 34.60 | 0.10 | 1.04 | 3.93 | 1.00 | 95 | |
| Nov | 8,176 | 5.63 | 3.04 | 23.57 | 1.12 | 0.26 | 7.81 | 21.78 | 0.49 | 48.17 | - | - | 4.30 | 1.00 | 117 | |
| Dec | 8,968 | 5.34 | 3.59 | 20.83 | 1.25 | 0.12 | 10.77 | 22.41 | 0.35 | 53.02 | - | - | 4.49 | 1.00 | 123 | |
| Total | 102,443 | 46.2 | 39 | 215 | 9 | 1 | 358 | 283 | 4 | 557 | 4 | 16 | 41 | 12 | 1,604 | |
| Avg 12CP | 8,537 | 5.52 | 3 | 18 | 1 | 0 | 30 | 24 | 0 | 46 | 0 | 1 | 3 | 1 | 134 | |

| Other Service | | | | | | |
|---------------|----------|--------|--------|--------|--------|--------|
| j1 | j2 | j3 | j4 | j5 | j6 | j |
| Western Area | Power OS | APS OS | RS 297 | RS 637 | RS 280 | RS 436 |
| Jan | 342 | 97 | 68 | 343 | - | 849 |
| Feb | 316 | 80 | 80 | 310 | - | 786 |
| March | 287 | 70 | 90 | 282 | - | 729 |
| April | 317 | 64 | 76 | 282 | - | 739 |
| May | 384 | 104 | 82 | 324 | - | 895 |
| Jun | 536 | 161 | 119 | 293 | - | 1,108 |
| Jul | 589 | 185 | 106 | 314 | - | 1,194 |
| Aug | 541 | 165 | 91 | 330 | - | 1,128 |
| Sept | 526 | 146 | 104 | 308 | - | 1,083 |
| Oct | 359 | 85 | 81 | 267 | - | 792 |
| Nov | 335 | 87 | 76 | 312 | - | 810 |
| Dec | 402 | 96 | 83 | 336 | - | 927 |
| Total | 4,934 | 1,340 | 1,065 | 3,700 | - | 11,039 |
| Avg 12CP | 411 | 112 | 89 | 308 | - | 920 |

| | | OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection | | | | | | | | | | | | | | | | | | |
|----------------|------------------------|--|----------------|----------------|------------------------|----------------------|-------------------------|--------------------|--------------------|----------------------------|--|-------------------------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------|-------|
| Column | q1 | q2 | q3 | q4 | q5 | q6 | q7 | q8 | q9 | q10 | q11 | q12 | q13 | q14 | q15 | q16 | q17 | q18 | g | |
| Customer Class | PacifiCorp LTP Various | Black Hills, Inc. LTP SA 67 | BPA LTP SA 179 | BPA LTP SA 656 | Idaho Power LTP SA 212 | Iberdrola LTP SA 279 | Thermo No. 1 LTP SA 568 | Powerex LTP SA 169 | NextEra LTP SA 733 | State of SD LTP SA 170/779 | Sacramento Municipal Utility District LTP SA 751 | Salt River Project LTP SA 765 | Losses LTP | Powerex LTP SA 700 | Powerex LTP SA 701 | Powerex LTP SA 702 | Powerex LTP SA 748 | Powerex LTP SA 749 | Total LTP | |
| Jan | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| Feb | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| March | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| April | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| May | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 121 | 67 | 67 | 66 | 66 | 50 | 150 | 3,358 |
| Jun | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Jul | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Aug | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Sept | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Oct | 2,529 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 133 | 67 | 67 | 66 | 66 | 50 | 150 | 3,521 |
| Nov | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 126 | 67 | 67 | 66 | 66 | 50 | 150 | 3,363 |
| Dec | 2,434 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 126 | 67 | 67 | 66 | 66 | 50 | 150 | 3,363 |
| Total | 29,683 | 600 | 216 | 672 | 375 | 360 | 132 | 960 | 1,093 | 48 | 360 | 300 | 1,522 | 804 | 804 | 792 | 600 | 1,800 | 41,121 | |
| Avg 12CP | 2,474 | 50 | 18 | 56 | 31 | 30 | 11 | 80 | 91 | 4 | 30 | 25 | 127 | 67 | 67 | 66 | 66 | 50 | 150 | 3,427 |

| Total Network & OS | 1% growth | Behind-the Meter | Total Network Load | Network + OS + LTP |
|--------------------|-----------|------------------|--------------------|--------------------|
| 9,571 | 9,669 | 271 | 9,890 | 13,248 |
| 9,233 | 9,327 | 212 | 9,539 | 12,897 |
| 8,610 | 8,699 | 291 | 8,990 | 12,348 |
| 8,226 | 8,311 | 274 | 8,584 | 11,942 |
| 9,131 | 9,225 | 249 | 9,474 | 12,832 |
| 11,557 | 10,604 | 336 | 10,941 | 14,461 |
| 10,496 | 11,675 | 324 | 11,999 | 15,520 |
| 10,879 | 10,991 | 295 | 11,286 | 14,807 |
| 9,956 | 10,052 | 316 | 10,368 | 13,889 |
| 8,312 | 8,396 | 242 | 8,640 | 12,161 |
| 9,103 | 9,196 | 192 | 9,388 | 12,751 |
| 10,018 | 10,120 | 205 | 10,325 | 13,688 |
| 115,086 | 116,269 | 3,156 | 119,425 | 160,545 |
| 9,591 | 9,689 | 263 | 9,952 | 13,379 |

| Divisor |
|---------|
| 13,248 |
| 12,897 |
| 12,348 |
| 11,942 |
| 12,832 |
| 14,461 |
| 15,520 |
| 14,807 |
| 13,889 |
| 12,161 |
| 12,751 |
| 13,688 |
| 160,545 |
| 13,379 |

PacifiCorp
Attachment 9a1 - Load (Current Year)
2014

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|--------------|
| | | | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | f |
| Customer Class | Day | Time | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | Total NFO |
| RS / SA | | | - | | | | | | | | | | | | | |
| Jan | 16 | 18 | 8,455 | 6.10 | 3.33 | 24.93 | 1.24 | 0.29 | 0.07 | 18.01 | 0.23 | 53.59 | 0.00 | 0.00 | 3.17 | 111 |
| Feb | 6 | 8 | 8,712 | 7.07 | 3.26 | 37.74 | 1.71 | 0.42 | 16.56 | 19.44 | 0.24 | 58.21 | 0.01 | - | 3.69 | 148 |
| March | 7 | 8 | 7,640 | 6.55 | 3.13 | 21.96 | 1.11 | - | 13.97 | 19.36 | 0.81 | 40.15 | 0.01 | - | 2.83 | 110 |
| April | 23 | 15 | 7,381 | 5.83 | 3.17 | 18.88 | 1.01 | 0.03 | 0.57 | 18.84 | 0.78 | 41.16 | 0.29 | 0.00 | 2.73 | 93 |
| May | 15 | 16 | 8,198 | 5.41 | 2.61 | 10.49 | 0.40 | - | 0.08 | 19.57 | 0.21 | 45.27 | 0.55 | 2.98 | 3.42 | 91 |
| Jun | 29 | 16 | 8,909 | 5.03 | 3.09 | 10.53 | 0.32 | 0.03 | 0.84 | 21.82 | 0.15 | 37.65 | 0.62 | 2.85 | 3.55 | 86 |
| Jul | 12 | 15 | 10,314 | 6.13 | 3.16 | 12.27 | 0.41 | 0.03 | 0.56 | 23.48 | 0.30 | 45.29 | 0.62 | 3.34 | 3.97 | 100 |
| Aug | 6 | 16 | 9,635 | 5.58 | 3.70 | 15.55 | 0.34 | 0.09 | 0.05 | 24.02 | 0.23 | 53.74 | 0.63 | 2.91 | 4.28 | 111 |
| Sept | 5 | 17 | 8,718 | 5.51 | 2.88 | 9.93 | 0.15 | 0.29 | 0.18 | 21.05 | 0.80 | 40.70 | 0.36 | 1.65 | 4.52 | 88 |
| Oct | 2 | 17 | 7,245 | 5.27 | 3.05 | 10.82 | 0.29 | 0.38 | 11.82 | 21.67 | 0.28 | 31.77 | 0.29 | 1.12 | 4.66 | 91 |
| Nov | 27 | 18 | 8,301 | 6.36 | 2.94 | 26.19 | 1.22 | 0.48 | 21.09 | 18.09 | 0.28 | 47.83 | 0.00 | 0.00 | 5.11 | 130 |
| Dec | 18 | 18 | 8,870 | 4.83 | 3.38 | 29.68 | 1.55 | - | 32.12 | 19.29 | 0.32 | 54.72 | 0.01 | 0.00 | 5.38 | 151 |
| Total | | | 102,378 | 70 | 38 | 229 | 10 | 2 | 98 | 245 | 5 | 550 | 3 | 15 | 47 | 1,311 |

| Column | | | Other Service | | | | | |
|----------------|-----|------|---------------|--------------|--------------|--|----------|---------------|
| | | | j1 | j2 | j3 | j4 | j5 | j |
| Customer Class | Day | Time | UAMPS OS | UMPA OS | Deseret OS | Western Area Power Admin. OS RS 262/RS 263 | APS OS | Total OS |
| RS / SA | | | RS 297 | RS 637 | RS 280 | | RS 436 | |
| Jan | 16 | 18 | 354 | 92 | 71 | 328 | - | 845 |
| Feb | 6 | 8 | 352 | 84 | 79 | 330 | - | 845 |
| March | 7 | 8 | 292 | 74 | 91 | 285 | - | 742 |
| April | 23 | 15 | 252 | 52 | 71 | 299 | - | 674 |
| May | 15 | 16 | 442 | 118 | 72 | 298 | - | 931 |
| Jun | 29 | 16 | 527 | 144 | 111 | 275 | - | 1,057 |
| Jul | 12 | 15 | 630 | 192 | 92 | 308 | - | 1,223 |
| Aug | 6 | 16 | 587 | 164 | 89 | 301 | - | 1,141 |
| Sept | 5 | 17 | 527 | 145 | 96 | 336 | - | 1,104 |
| Oct | 2 | 17 | 383 | 98 | 79 | 243 | - | 803 |
| Nov | 27 | 18 | 329 | 96 | 72 | 314 | - | 810 |
| Dec | 18 | 18 | 400 | 86 | 78 | 342 | - | 906 |
| Total | | | 5,075 | 1,345 | 1,001 | 3,659 | - | 11,079 |

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2013

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|--------------|
| Customer Class | Day | Time | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | Total NFO |
| RS / SA | | | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | |
| Jan | 14 | 18 | 8,825 | 4.98 | 3.41 | 28.83 | 1.22 | - | 0.13 | 25.37 | 0.28 | 50.71 | 0.00 | 0.00 | - | 115 |
| Feb | 11 | 8 | 8,052 | 5.72 | 3.55 | 21.72 | 1.19 | - | 1.96 | 24.66 | 1.17 | 46.12 | 0.00 | 0.00 | - | 106 |
| March | 4 | 8 | 7,780 | 5.45 | 3.56 | 27.28 | 1.19 | 0.31 | 0.07 | 23.91 | 1.29 | 45.38 | 0.01 | 0.00 | - | 108 |
| April | 9 | 8 | 7,338 | 5.60 | 3.07 | 21.69 | 0.96 | - | 9.64 | 23.86 | 0.22 | 42.05 | 0.29 | 0.86 | - | 108 |
| May | 14 | 16 | 8,106 | 5.09 | 2.70 | 9.21 | 0.38 | - | 13.83 | 26.60 | 0.31 | 41.30 | 0.55 | 2.88 | - | 103 |
| Jun | 28 | 16 | 9,833 | 5.45 | 3.58 | 12.43 | 0.33 | - | 0.28 | 31.24 | 0.27 | 50.31 | 0.64 | 3.39 | 2.28 | 110 |
| Jul | 1 | 16 | 10,507 | 5.61 | 3.96 | 14.36 | 0.34 | 0.03 | 0.08 | 32.12 | 0.19 | 52.13 | 0.64 | 3.27 | 2.37 | 115 |
| Aug | 19 | 15 | 9,571 | 5.54 | 3.57 | 11.54 | 0.31 | - | 0.08 | 30.66 | 0.20 | 55.24 | 0.62 | 2.70 | 2.62 | 113 |
| Sept | 5 | 16 | 8,816 | 5.85 | 2.82 | 9.72 | 0.30 | 0.08 | 0.39 | 25.34 | 0.20 | 57.40 | 0.53 | 2.88 | 2.17 | 108 |
| Oct | 30 | 8 | 7,512 | 5.87 | 3.16 | 23.50 | - | - | 0.07 | 21.94 | 0.24 | 39.02 | 0.00 | 0.00 | 3.21 | 97 |
| Nov | 21 | 18 | 8,190 | 5.54 | 3.19 | 23.51 | 1.15 | 0.29 | 2.33 | 25.25 | 1.19 | 48.69 | 0.00 | 0.00 | 3.49 | 115 |
| Dec | 9 | 18 | 9,451 | 6.19 | 3.38 | 32.80 | 1.20 | 0.37 | 0.18 | 25.95 | 0.73 | 56.35 | 0.00 | 0.00 | 3.59 | 131 |
| Total | | | 103,981 | 67 | 40 | 237 | 9 | 1 | 29 | 317 | 6 | 585 | 3 | 16 | 20 | 1,329 |

| Column | | | Other Service | | | | | j |
|----------------|-----|------|-----------------|----------------|-------------------|--|---------------|---------------|
| Customer Class | Day | Time | j1 | j2 | j3 | j4 | j5 | Total OS |
| RS / SA | | | UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Admin. OS RS 262/RS 263 | APS OS RS 436 | |
| Jan | 14 | 18 | 411 | 114 | 65 | 350 | - | 941 |
| Feb | 11 | 8 | 307 | 78 | 78 | 335 | - | 798 |
| March | 4 | 8 | 280 | 70 | 87 | 304 | - | 741 |
| April | 9 | 8 | 305 | 70 | 54 | 277 | - | 706 |
| May | 14 | 16 | 364 | 109 | 95 | 368 | - | 936 |
| Jun | 28 | 16 | 607 | 184 | 129 | 302 | - | 1,222 |
| Jul | 1 | 16 | 632 | 186 | 135 | 325 | - | 1,278 |
| Aug | 19 | 15 | 550 | 172 | 77 | 349 | - | 1,148 |
| Sept | 5 | 16 | 572 | 155 | 83 | 313 | - | 1,124 |
| Oct | 30 | 8 | 341 | 57 | 79 | 228 | - | 705 |
| Nov | 21 | 18 | 355 | 81 | 74 | 320 | - | 829 |
| Dec | 9 | 18 | 438 | 106 | 109 | 343 | - | 997 |
| Total | | | 5,161 | 1,383 | 1,066 | 3,814 | - | 11,424 |

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2012

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------|------------------------------------|---------------------------------|---|------------------------------|-----------------------|-----------------------|-----------|
| Customer Class | Day | Time | e | f1 | f2 | f3 | f4 | f5 | f6 | f7 | f8 | f9 | f10 | f11 | f12 | Total NFO |
| RS / SA | | | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Basin Electric Sheridan NFO Terminated | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | |
| Jan | 16 | 18 | 8,445 | 5.08 | 3.38 | 27.72 | 1.21 | - | 0.08 | 25.91 | 0.27 | - | 50.73 | 0.00 | 0.00 | 114 |
| Feb | 6 | 8 | 8,118 | 5.19 | 3.40 | 21.49 | 1.30 | 0.42 | 2.25 | 24.22 | 1.12 | - | 42.23 | 0.00 | 0.00 | 102 |
| March | 7 | 8 | 7,799 | 4.06 | 3.51 | 29.84 | 1.21 | - | 0.91 | 23.61 | 0.24 | - | 39.54 | 0.00 | 0.00 | 103 |
| April | 23 | 15 | 7,337 | 4.92 | 2.85 | 10.08 | 0.54 | 0.21 | 13.98 | 28.76 | 0.20 | - | 36.08 | 0.34 | 2.07 | 100 |
| May | 15 | 16 | 8,006 | 6.03 | 2.62 | 9.83 | 0.43 | 0.03 | 13.15 | 29.08 | 0.20 | - | 37.44 | 0.56 | 3.17 | 103 |
| Jun | 29 | 16 | 9,020 | 5.01 | 3.19 | 9.69 | 0.34 | 0.03 | 0.08 | 28.79 | 0.21 | - | 54.86 | 0.57 | 3.47 | 106 |
| Jul | 12 | 15 | 9,831 | 5.70 | 3.06 | 10.45 | 0.38 | - | 12.20 | 30.20 | 0.61 | - | 57.45 | 0.65 | 3.06 | 124 |
| Aug | 6 | 16 | 9,607 | 5.87 | 3.40 | 13.70 | 0.34 | - | 14.03 | 28.15 | 0.30 | - | 49.94 | 0.64 | 2.34 | 119 |
| Sept | 5 | 17 | 8,667 | 4.98 | 3.10 | 11.69 | 0.28 | 0.31 | 13.47 | 26.51 | 0.21 | - | 39.32 | 0.56 | 2.78 | 103 |
| Oct | 2 | 17 | 7,520 | 5.01 | 2.63 | 10.07 | 0.27 | - | 11.52 | 27.12 | 0.20 | - | 33.34 | 0.26 | 1.76 | 92 |
| Nov | 27 | 18 | 8,037 | 4.89 | 3.32 | 20.76 | 0.85 | 0.39 | 0.07 | 25.22 | 0.25 | - | 47.62 | 0.00 | 0.00 | 103 |
| Dec | 18 | 18 | 8,584 | 5.18 | 3.55 | - | 1.21 | - | 0.08 | 25.18 | 0.25 | - | 47.93 | 0.00 | - | 83 |
| Total | | | 100,971 | 62 | 38 | 175 | 8 | 1 | 82 | 323 | 4 | - | 536 | 4 | 19 | 1,252 |

| Column | | | Other Service | | | | | j |
|----------------|-----|------|-----------------------|----------------------|-------------------------|---|---------------------|----------|
| Customer Class | Day | Time | j1 | j2 | j3 | j4 | j5 | Total OS |
| RS / SA | | | UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Admin. OS RS 262/RS 263 | APS OS RS 436 | |
| Jan | 16 | 18 | 261 | 84 | 67 | 350 | - | 761 |
| Feb | 6 | 8 | 290 | 76 | 83 | 265 | - | 714 |
| March | 7 | 8 | 289 | 68 | 91 | 257 | - | 705 |
| April | 23 | 15 | 394 | 71 | 103 | 271 | - | 839 |
| May | 15 | 16 | 347 | 85 | 78 | 307 | - | 817 |
| Jun | 29 | 16 | 472 | 155 | 118 | 301 | - | 1,046 |
| Jul | 12 | 15 | 505 | 176 | 91 | 308 | - | 1,080 |
| Aug | 6 | 16 | 487 | 159 | 108 | 339 | - | 1,094 |
| Sept | 5 | 17 | 480 | 137 | 131 | 275 | - | 1,023 |
| Oct | 2 | 17 | 352 | 101 | 85 | 329 | - | 867 |
| Nov | 27 | 18 | 322 | 84 | 82 | 302 | - | 790 |
| Dec | 18 | 18 | 369 | 96 | 90 | 322 | - | 877 |
| Total | | | 4,567 | 1,293 | 1,127 | 3,626 | - | 10,613 |

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

| FERC Account | Account Number | Description | Balance |
|---|----------------|----------------------|----------------------|
| 1110000 | 146140 | A/Amort-Soft Dev | (423,641,803) |
| 1110000 | 146200 | A/Amort-Oth Intang | (100,101,466) |
| 1110000 | 146201 | A/Amort-Hydr-Klamath | 233,742 |
| 1110000 | 146210 | A/Amort-Oth Lic/Hydr | (12,597,150) |
| 1110000 | 146230 | A/Amort-LsHld Imprmt | (19,478,081) |
| Attachment 5 input: Total Accumulated Amortization | | | (555,584,758) |

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2014

| 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 |
|--------------|----------------|---|---------------|------------------------|--------------------------|-----------------|----------------|-------------------|---------------|---------------|
| 1651000 | 132008 | Prep Ins-Publ Liab & Prop Dam | Plant-related | \$ 1,626,960 | \$ 2,179,964 | \$ 1,903,462 | | | \$ 1,903,462 | |
| | 132012 | Prep Ins-All Purpose Insurance | Plant-related | \$ 4,918,835 | \$ 4,468,325 | \$ 4,693,580 | | | \$ 4,693,580 | |
| | 132013 | Prep Ins-D&O Liability | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132016 | Prep Ins-Minority Owned Plants | Other | \$ 373,052 | \$ 348,197 | \$ 360,625 | \$ 360,625 | | | |
| | 132045 | Prepaid Workers Compensation | Labor-related | \$ 183,742 | \$ 181,288 | \$ 182,515 | | | | \$ 182,515 |
| | 132055 | Prepaid Employee Benefit Costs | Labor-related | \$ 51,218 | \$ 1,937,444 | \$ 994,331 | | | | \$ 994,331 |
| | 132722 | W/C Prepaid Captive Prop Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| | 132723 | W/C Prepaid Captive Liab Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| 1652000 | 132101 | OR-Prepaid Property Tax | Plant-related | \$ 11,539,928 | \$ 11,851,143 | \$ 11,695,535 | | | \$ 11,695,535 | |
| | 132200 | Prepaid Taxes (Federal, State, Local) | Other | \$ 10,389 | \$ 5,000 | \$ 7,695 | \$ 7,695 | | | |
| | 132924 | Other Prepayments - Oregon DOE Fee | Other | \$ 474,926 | \$ 519,897 | \$ 497,411 | \$ 497,411 | | | |
| 1652100 | 132095 | Prepaid Emissions Permit Fees (UT) | Other | \$ 652,603 | \$ 633,634 | \$ 643,118 | \$ 643,118 | | | |
| | 132096 | Prepaid RECs for RPS (WA) | Other | \$ (1,515) | \$ (61,209) | \$ (31,362) | \$ (31,362) | | | |
| | 132097 | Prepaid CA GHG Cap & Trade Allowances | Other | \$ 6,604,300 | \$ 6,556,730 | \$ 6,580,515 | \$ 6,580,515 | | | |
| | 132098 | Prepaid CA GHG Cap & Trade Allowances Wholesale | Other | \$ - | \$ 165,230 | \$ 82,615 | \$ 82,615 | | | |
| | 132310 | Prepaid Rating Agency Fees | Plant-related | \$ 66,333 | \$ 29,745 | \$ 48,039 | | | \$ 48,039 | |
| | 132320 | Prepaid Surety Bond | Other | \$ 158,745 | \$ 158,745 | \$ 158,745 | \$ 158,745 | | | |
| | 132603 | Other Prepay-Ashton Plant Land | Other | \$ 4,147 | \$ 3,110 | \$ 3,629 | \$ 3,629 | | | |
| | 132606 | Other Prepay - Lease Commissions | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132620 | Prepayments - Water Rights Lease | Other | \$ 1,084,455 | \$ 1,101,448 | \$ 1,092,951 | \$ 1,092,951 | | | |
| | 132621 | Prepayments - Water Rights (Ferron Canal) | Other | \$ - | \$ 334,556 | \$ 167,278 | \$ 167,278 | | | |
| | 132622 | Prepayments - Water Rights (Hntngtn-Clev) | Other | \$ 28,244 | \$ - | \$ 14,122 | \$ 14,122 | | | |
| | 132623 | Prepaid Lake Side CUWCD Water Fee | Other | \$ - | \$ 355,000 | \$ 177,500 | \$ 177,500 | | | |
| | 132630 | Prepaid OR Renewal & Habitat Restoration | Other | \$ 78,803 | \$ - | \$ 39,402 | \$ 39,402 | | | |
| | 132650 | Prepaid Dues | Other | \$ 2,156,305 | \$ 5,641,550 | \$ 3,898,928 | \$ 3,898,928 | | | |
| | 132700 | Prepaid Rent | Plant-related | \$ 99,290 | \$ 42,667 | \$ 70,978 | | | \$ 70,978 | |
| | 132705 | Prepaid Pole Contact Rental | Other | \$ 302,544 | \$ 325,283 | \$ 313,913 | \$ 313,913 | | | |
| | 132740 | Prepaid O&M - Wind | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132755 | Prepaid Aircraft Maint | Labor-related | \$ 97,347 | \$ 10,622 | \$ 53,985 | | | | \$ 53,985 |
| | 132825 | Prepaid LGIA Transmission | Other | \$ 533,608 | \$ - | \$ 266,804 | \$ 266,804 | | | |
| | 132831 | Prepaid BPA Transmission - Wine Country | Other | \$ 863,304 | \$ 983,688 | \$ 923,496 | \$ 923,496 | | | |
| | 132900 | Prepayments - Other | Labor-related | \$ 1,062,628 | \$ 1,324,544 | \$ 1,193,586 | | | | \$ 1,193,586 |
| | 132901 | Prep Fees-Oregon Pub Util Commission | Other | \$ 804,330 | \$ 861,967 | \$ 833,149 | \$ 833,149 | | | |
| | 132903 | Prep Fees-Utah Public Service Commission | Other | \$ 2,630,729 | \$ 2,671,244 | \$ 2,650,987 | \$ 2,650,987 | | | |
| | 132904 | Prep Fees-Idaho Pub Util Commission | Other | \$ 294,039 | \$ 345,591 | \$ 319,815 | \$ 319,815 | | | |
| | 132909 | Prepaid Vehicle Licensing Fees | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132910 | Prepayments - Hardware & Software | Labor-related | \$ 8,898,383 | \$ 8,098,928 | \$ 8,498,656 | | | | \$ 8,498,656 |
| | 132926 | Prepaid Royalties | Other | \$ 842,957 | \$ 842,957 | \$ 842,957 | \$ 842,957 | | | |
| | 132998 | Prepayments - Insurance - Reclass to L-T | Plant-related | \$ (206,337) | \$ (163,314) | \$ (184,825) | | | \$ (184,825) | |
| | 132999 | Prepayments - Reclass to Long-Term | Other | \$ (1,921,192) | \$ (1,077,819) | \$ (1,499,505) | \$ (1,499,505) | | | |
| | 134000 | Long-Term Prepayments - Reclass from Current | Other | \$ 2,127,529 | \$ 1,241,132 | \$ 1,684,331 | \$ 1,684,331 | | | |
| 1653000 | 132303 | Prepaid Interest Company-Owned Life Ins | Other | \$ 2,513,551 | \$ 2,553,081 | \$ 2,533,316 | \$ 2,533,316 | | | |
| | 132304 | Prepaid Interest - SERP Life Insurance | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 203000 | Discount on Short-Term Securities | Other | \$ - | \$ 472 | \$ 236 | \$ 236 | | | |
| 1655000 | 132400 | Prepaid Mining Costs | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | | | | \$ - | \$ - | \$ - | | | | |
| | | Total Prepayments | | \$ 48,954,180 | \$ 54,470,840 | \$ 51,712,510 | \$ 22,562,668 | \$ - | \$ 18,226,769 | \$ 10,923,072 |

| | | | | | | | | | | | |
|---|--|--|--|--|--|--|----|--------|----------|-----------|---------|
| Allocator | | | | | | | | | | | |
| Total Allocated to Transmission by Category | | | | | | | \$ | \$ | \$ | \$ | |
| | | | | | | | | 0.000% | 100.000% | 25.849% | 7.949% |
| | | | | | | | \$ | - | \$ | 4,711,357 | 868,272 |

Appendix A input: **Total Allocated to Transmission** \$ 5,579,629

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 |
|---|------------------|------------------|
| Troutdale Substation | 6,979 | 0 |
| Hazelwood Substation | 161,944 | 161,944 |
| Harmony - W. Cedar ROW | 156,105 | 156,105 |
| Terminal - Oquirrh 138 Kv Line | 396,020 | 396,020 |
| Aeolus Substation | 1,014,053 | 1,013,577 |
| Anticline Substation | 964,505 | 964,043 |
| Tooele Substation | 42,278 | 0 |
| Bastion Property / Populus Substation | 254,753 | 254,753 |
| Chimney Butte-Paradise 230kV ROW | 598,457 | 598,457 |
| Helper Substation Expansion | 112,636 | 112,636 |
| Attachment 5 input: Total - Transmission | 3,707,729 | 3,657,534 |

| | | Prior year | Current year |
|--------------------|---------|------------|--------------|
| Total - PacifiCorp | 214.47d | 23,368,811 | 23,319,217 |

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

| Description | Revenue | MW | As Filed 1=Revenue credit 0=Denominator Treatment |
|---|-------------------|-------|--|
| Arizona Public Service RS 436 | n/a | 0.0 | 0 |
| BPA: GTA West RS 237 | 4,222,061 | n/a | 1 |
| BPA Malin RS 368 | 269,394 | n/a | 1 |
| BPA GTA S. Idaho RS 299 | 1,821,073 | n/a | 1 |
| Cowlitz RS 234 | 147,571 | n/a | 1 |
| Deseret RS 280 | n/a | 83.4 | 0 |
| Fall River RS 322 | 151,308 | n/a | 1 |
| Idaho RS 257 - Antelope Sub | 73,824 | n/a | 1 |
| Idaho RS 203 - Jim Bridger Pumps | 16,284 | n/a | 1 |
| Moon Lake RS 302 | 19,022 | n/a | 1 |
| Pacific Gas and Electric RS 607 | 14,500,000 | n/a | 1 |
| Pacific Gas and Electric RS 298 | 187,508 | n/a | 1 |
| Portland General Electric | 3,314 | n/a | 1 |
| Sierra Pacific Power RS 267 | 75,184 | n/a | 1 |
| Southern Cal Edison RS 298 | 187,508 | n/a | 1 |
| Tri-State RS 123 | 109,445 | n/a | 1 |
| USBR Crooked River RS 67 | 15,289 | n/a | 1 |
| USBR Weber Basin RS 286 | 21,481 | n/a | 1 |
| UAMPS RS 297 | n/a | 422.9 | 0 |
| UMPA RS 637 | n/a | 112.1 | 0 |
| Warm Springs RS 591 | 119,700 | n/a | 1 |
| WAPA RS 262 | n/a | 330.0 | 0 |
| WAPA RS 262-Fixed Fee | 600,000 | n/a | 1 |
| WAPA RS 263 | 57,589 | n/a | 1 |
| Sacramento Municipal Utility District Deferral Fee | 67,394 | n/a | 1 |
| Enel Cove Deferral Fee | 86,188 | n/a | 1 |
| Additional OS Revenue Credit | 806,277 | n/a | 1 |
| Att 3 input: Total OS contract revenue credits | 23,557,412 | 948.4 | |

Short-term revenue

Short-term firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 25,229,084 |
| Third parties | 1,765,652 |
| Total short-term firm | 26,994,736 |

Short-term non-firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 79,396,978 |
| Third parties | 10,374,185 |
| Total short-term non-firm | 89,771,163 |

Short term firm and non-firm

| | |
|---|--------------------|
| PacifiCorp Commercial and Trading (C&T) | 104,626,062 |
| Third parties | 12,139,837 |
| Att. 3 input: Total short term-firm and non-firm revenue | 116,765,899 |

**PacifiCorp
Attachment 14 - Cost of Capital Detail**

| Appendix A Line | Operation to apply to monthly input columns at right | Appendix A input value (result of operation specified in column to left on monthly data) | Description (Account) | Reference | Prior Year | Current Year (month end) | | | | | | | | | | | |
|-----------------|--|--|---|--------------------------------------|---------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | | (month end) | December | January | February | March | April | May | June | July | August | September | October | November |
| 86 | 13-month average | 7,078,393,385 | Bonds (221) | Form 1, pg 112, ln 18 c,d | 6,842,300,000 | 6,830,800,000 | 6,830,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,055,800,000 | 7,055,800,000 | 7,046,538,000 | 7,046,538,000 | 7,031,538,000 |
| 87 | 13-month average | 0 | Reacquired Bonds (222) | Form 1, pg 112, ln 19 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 13-month average | 0 | Advances from Associated Companies (223) | Form 1, pg 256, various ln, col a,b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | 13-month average | 0 | Other Long-Term Debt (224) | Form 1, pg 112, ln 21 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 | 13-month average | 13,661,333 | Unamortized Discount (226) | Form 1, pg 112, ln 23 c,d | 13,958,237 | 13,871,773 | 13,785,310 | 13,951,721 | 13,863,133 | 13,774,544 | 13,685,956 | 13,957,367 | 13,514,845 | 13,432,323 | 13,349,801 | 13,267,280 | 13,185,043 |
| 92 | 13-month average | 34,644,580 | Unamortized Debt Expense (181) | Form 1, pg 111, ln 69 c,d | 33,721,944 | 33,486,154 | 33,264,737 | 35,749,125 | 35,535,218 | 35,370,348 | 35,409,152 | 35,146,613 | 35,042,496 | 34,791,026 | 34,539,125 | 34,287,224 | 34,036,382 |
| 93 | 13-month average | 7,635,678 | Unamortized Loss On Reacquired Debt (189) | Form 1, pg 111, ln 81 c,d | 8,089,941 | 8,013,745 | 7,937,548 | 7,861,351 | 7,785,155 | 7,710,011 | 7,634,868 | 7,559,724 | 7,484,580 | 7,409,437 | 7,334,293 | 7,259,150 | 7,184,006 |
| 94 | 13-month average | 85,639 | Unamortized Premium (225) | Form 1, pg 112, ln 22 c,d | 91,152 | 90,232 | 89,314 | 88,395 | 87,476 | 86,558 | 85,639 | 84,720 | 83,801 | 82,882 | 81,963 | 81,045 | 80,126 |
| 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 | 358,380,033 | Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY | Form 1, pg 257, ln 33 i | 29,242,025 | 29,221,593 | 29,199,077 | 30,049,325 | 30,522,855 | 30,334,076 | 30,435,193 | 30,417,097 | 30,013,169 | 29,615,503 | 29,524,527 | 29,506,870 | 29,540,747 |
| 98 | 12-month sum | 0 | Hedging Expense (as noted in Appendix A, Note R) | Company records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 12-month sum | 4,073,420 | Amort Debt Discount and Expense (428) | Form 1, pg 117, ln 63 c (portion) | 322,601 | 322,253 | 322,381 | 347,366 | 347,746 | 348,552 | 351,128 | 351,128 | 346,451 | 334,423 | 334,423 | 334,423 | 333,145 |
| 100 | 12-month sum | 905,935 | Amort Loss on Reacquired Debt (428.1) | Form 1, pg 117, ln 64 c (portion) | 81,401 | 76,197 | 76,197 | 76,197 | 76,197 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 |
| 101 | 12-month sum | 11,026 | Amort Premium (429) | Form 1, pg 117, ln 65 c (portion) | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 |
| 102 | 12-month sum | 0 | Amort Gain on Reacquired Debt (429.1) | Form 1, pg 117, ln 66 c (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 13-month average | 2,397,600 | Preferred Stock Issued (204) | Form 1, pg 112, ln 3 c, d | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 |
| 105 | 13-month average | 0 | Reacquired Capital Stock (217) PREFERRED ONLY | Form 1, pg 112, ln 13 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 13-month average | 0 | Premium on Preferred Stock (207) | Form 1, pg 112, ln 6 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 13-month average | 0 | Other Paid-In Capital (207-208) PREFERRED ONLY | Form 1, pg 112, ln 7 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 13-month average | 0 | Discount on Capital Stock (213) PREFERRED ONLY | Form 1, pg 112, ln 9 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 13-month average | 0 | Capital Stock Expense (214) PREFERRED ONLY | Form 1, pg 112, ln 10 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 12-month sum (enter positive) | 161,902 | Preferred Dividend | Form 1, pg 118, ln 29 c | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 |
| 112 | 13-month average | 7,600,030,797 | Total Proprietary Capital | Form 1, pg 112, ln 16 c,d | 7,787,541,497 | 7,848,735,099 | 7,391,951,021 | 7,442,722,645 | 7,475,012,642 | 7,408,270,293 | 7,501,809,575 | 7,602,733,210 | 7,574,980,307 | 7,640,467,357 | 7,673,927,314 | 7,696,584,350 | 7,755,665,048 |
| 114 | 13-month average | 133,301,194 | Unappropriated Undistributed Subsidiary Earnings (216.1) | Form 1, pg 112, ln 12 c, d | 127,661,628 | 129,587,180 | 128,794,043 | 128,668,132 | 129,729,795 | 129,663,517 | 129,129,827 | 134,091,492 | 135,416,762 | 137,158,426 | 138,827,402 | 141,838,671 | 142,148,647 |
| 115 | 13-month average (enter negative) | (9,296,735) | Accumulated Other Comprehensive Income (219) | Form 1, pg 112, ln 15 c, d | (9,091,505) | (9,062,623) | (9,033,742) | (9,004,860) | (8,975,979) | (8,947,097) | (8,918,215) | (8,889,334) | (8,860,452) | (8,831,571) | (8,802,689) | (8,773,808) | (8,745,000) |
| n/a | - | - | Common Stock Issued (201) | Company records | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 |
| n/a | - | - | Other Paid-In Capital (211) | Company records | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 |

| Description | Total | Interest Locks | Other |
|---|-------|----------------|-------|
| Unamortized balance for gains and losses on hedges (Note R) | 0 | 0 | 0 |
| Annual amortization for gains and losses on hedge (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, 2014)

| 353.4 Class Assets | Acquisition value |
|--|--------------------------|
| Airbreak Switch | 27,811 |
| Breaker | 4,973,178 |
| Bus | 1,405,336 |
| Fire Protection | 768,686 |
| Foundation And Substructure | 2,292,746 |
| Insulator | 68,954 |
| Lightning Arrester | 212,569 |
| Misc | 1,629,591 |
| Relay And Control | 2,486,256 |
| Steel Structure | 274,163 |
| Step-Up Transformer | 139,821,662 |
| Total 353.4 Class Assets | 153,960,952 |
| Wind Generation Facilities | 78,195,979 |
| 34.5 kV Facilities | 7,832,460 |
| Appendix A input: Total Assets to Exclude | 239,989,391 |

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

| Description | Account | Calculator | Reserve type | Accrued Liability: | | Charged to: | | Prior year | Current Year | Projection | By Category | | | | Total Transmission-related Unfunded Reserves | |
|---|------------------------------------|------------|--|--------------------|--------------|-----------------|---------------|--------------------|--------------------|--------------------------|-------------|-------------------|-------|----------|--|-----------|
| | | | | SAP Account | FERC Account | SAP Account | FERC Account | December month end | December month end | Beg-/End-of-Year Average | Category | 100% Transmission | Plant | Labor | | Other |
| Oregon DSM Loans NPV Unearned Income (Deferred Revenue) | Calculated | | Prefunded | 289009 | 253 | 301919 / 585921 | 456.22 / 431 | 0.0 | 0.0 | 0.0 | Other | | | | | 0.000 |
| CA GHG Retail Obligation | Estimate by C&T | | Unfunded | 248020 | 242 | 546526 | 555.67 | (7.1) | (6.3) | (6.7) | Other | | | | | (6.701) |
| CA GHG Wholesale Obligation | Estimate by C&T | | Unfunded | 248028 | 242 | 546516 | 555.67 | 0.0 | (0.5) | (0.2) | Other | | | | | (0.245) |
| WECC NOAV Audit Issue: TPL-002 R2 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | | (0.020) |
| WECC NOAV Audit Issue: CIP-006 R1 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | | (0.018) |
| WECC NOAV Audit Issue: CIP-007 R7 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (0.0) | 0.0 | (0.0) | Other | | | | | (0.005) |
| WECC Settlement Accr: TOIP-001 and COM-002 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | | 0.000 |
| WECC Settlement Accr: CIP-004 | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (1.0) | (2.5) | (1.8) | Other | | | | | (1.750) |
| Avian | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | (1.0) | (1.0) | (1.0) | Other | | | | | (1.000) |
| Lidar (Woodhollow) | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | | 0.000 |
| Geary Dike Settlement | Estimate by PE Legal | | Unfunded | 248070 | 242 | 545510 | 426.3 | 0.0 | 0.0 | 0.0 | Other | | | | | 0.000 |
| L-T Accrued Settlement Provision (USA Power Settlement) | Estimate by PE Legal | | Unfunded | 289950 | 253.99 | 545502 | 426.5 | (116.6) | (119.1) | (117.9) | Other | | | | | (117.864) |
| AES Wind Generation Inc. - Rock River 1 Curtailment Complaint | Estimate by C&T | | Unfunded | 248025 | 242 | 505214 | 555.63 | (0.1) | (0.2) | (0.1) | Other | | | | | (0.149) |
| EWEB Reserve | Estimate by C&T | | Unfunded | 248025 | 242 | 505214 | 555.63 | 0.0 | (1.1) | (0.6) | Other | | | | | (0.570) |
| NPC Est-Reserve for Disputes | Estimate by C&T | | Unfunded | 248025 | 242 | 505219 | 555.25 | (0.1) | (2.4) | (1.2) | Other | | | | | (1.239) |
| Injuries & Damages Reserve Risk | Known | | Unfunded | 280311 | 228.21 | 545050 | 925 | (59.3) | (15.8) | (37.5) | Labor | | | (37.542) | | |
| Provision for Customer A/R (CSS) | Calculated and Known Items | | Unfunded | 118100 | 144 | 550750 | 904 | (6.8) | (6.0) | (6.4) | Other | | | | | (6.406) |
| Provision for Other A/R (OAR) | Calculated and Known Items | | Unfunded | 118150 | 144 | 550750 | 904 | (0.0) | (0.0) | (0.0) | Other | | | | | (0.002) |
| Provision for Other A/R (Joint Use) | Accrual based on 100% of Fines & S | | Unfunded | 118155 | 172 | 301869 | 454.1 | (0.3) | (0.1) | (0.2) | Other | | | | | (0.183) |
| Bad Debt Reserve - Pole Contracts | Unfunded pole contract revenue - | | Unfunded | 118157 | 144 | 550776 | 904.2 | (1.1) | (0.9) | (1.0) | Other | | | | | (0.985) |
| Provision for Doubtful Debts - Other | Known | | Unfunded | 118168 | 144 | 550750 | 904 | (0.1) | (0.1) | (0.1) | Other | | | | | (0.064) |
| Bad Debt Reserve - Transmission | Known | | Unfunded | 118177 | 142 | 301970 / 302902 | 456.11 | 0.0 | 0.0 | 0.0 | Other | | | | | 0.000 |
| Provision for Unbilled Revenue PP | Calculated and Known Items | | Unfunded | 118200 | 173 | 301119 | 440.1 | (0.3) | (0.3) | (0.3) | Other | | | | | (0.303) |
| Provision for Unbilled Revenue RMP | Calculated and Known Items | | Unfunded | 118300 | 173 | 301119 | 440.1 | (0.5) | (0.4) | (0.5) | Other | | | | | (0.479) |
| Inventory Reserve - Power Supply | Known - Calculated | | Unfunded | 120930 | 154.99 | 516400 | 557 | (0.6) | (0.3) | (0.5) | Other | | | | | (0.463) |
| Inventory Reserve - Power Delivery | Known - Calculated | | Unfunded | 120931 | 154.99 | 516900 | 707.1 / 707.2 | (2.0) | (1.6) | (1.8) | Other | | | | | (1.832) |
| Construction Work-in-Progress (CWIP) Reserve | Calculated | | Unfunded | 148001 | 107 | 554990 | 557 / 598 | (5.2) | (1.5) | (3.4) | Other | | | | | (3.369) |
| Uncollectible Weatherization Loans Reserve | Historical Trend Judgment | | Unfunded | 162010 | 124.9 | 550750 | 904 | (0.1) | (0.1) | (0.1) | Other | | | | | (0.096) |
| Provision for Unbilled Severance Tax Cap (Chevron Mining Co.) | Estimate by Mining | | Unfunded | 210649 | 232 | 515100 | 501.1 | (2.8) | (2.8) | (2.8) | Other | | | | | (2.844) |
| Accrual - Severance Payments | Known | | Unfunded | 235190 | 232 | 500700 | 920 | 0.0 | (0.5) | (0.3) | Labor | | | | | (0.260) |
| Annual Incentive Plan (AIP) | Calculated plus CEO Discretion | | Unfunded | 235510 | 232 | 500410 | Follows Labor | 0.0 | 0.0 | 0.0 | Labor | | | | | 0.000 |
| 401(K) Discretionary 1% Company Match | Calculated plus CEO Discretion | | Unfunded | 215078 | 232 | 501250 | Follows Labor | (1.8) | (1.8) | (1.8) | Labor | | | | | (1.835) |
| Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) | Estimate by A/P | | Prefunded | 289000 | 253.99 | 550500 | 921 | (0.4) | (0.3) | (0.3) | Labor | | | | | (0.346) |
| Environmental Liabilities - Centralia Plant | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288601 | 253.99 | 140709 | 102 | (0.1) | (0.1) | (0.1) | Other | | | | | (0.092) |
| Environmental Liabilities - Centralia Mine (J.O.) | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288602 | 253.99 | 140709 | 102 | (0.0) | (0.0) | (0.0) | Other | | | | | (0.049) |
| Environmental Liabilities - Centralia Mine (PCorp) | Estimate by Environmental Engrg | | Unfunded / Gains Given Back to Customers | 288603 | 253.99 | 140709 | 102 | (0.0) | (0.0) | (0.0) | Other | | | | | (0.044) |
| Vacation Accrual IBEW 57 | Calculated by Payroll | | Unfunded | 248181 | 242 | 500515 | Follows Labor | (7.9) | (3.2) | (5.6) | Labor | | | | | (5.563) |
| Vacation Accrual IBEW 125 | Calculated by Payroll | | Unfunded | 248182 | 242 | 500517 | Follows Labor | (1.9) | (1.7) | (1.8) | Labor | | | | | (1.811) |
| Vacation Accrual IBEW 659 | Calculated by Payroll | | Unfunded | 248183 | 242 | 500520 | Follows Labor | (2.1) | (2.0) | (2.1) | Labor | | | | | (2.079) |
| Personal Time Accrual IBEW 57 - Laramie | Calculated by Payroll | | Unfunded | 248186 | 242 | 500515 | Follows Labor | (0.0) | (0.0) | (0.0) | Labor | | | | | (0.026) |
| Personal Time Accrual UWUA 127 | Calculated by Payroll | | Unfunded | 248187 | 242 | 500518 | Follows Labor | (3.7) | (3.7) | (3.7) | Labor | | | | | (3.669) |
| Personal Time Accrual UWUA 197 | Calculated by Payroll | | Unfunded | 248188 | 242 | 500519 | Follows Labor | (0.1) | (0.1) | (0.1) | Labor | | | | | (0.125) |
| Personal Time Accrual Non-Union | Calculated by Payroll | | Unfunded | 248189 | 242 | 500516 | Follows Labor | (15.5) | (15.7) | (15.6) | Labor | | | | | (15.596) |
| Sick Leave Accrual IBEW 57 | Calculated by Payroll | | Unfunded | 248195 | 242 | 500515 | Follows Labor | (7.7) | (6.0) | (6.8) | Labor | | | | | (6.849) |
| Supplemental Pension Benefits (Retirement Allowances) | Pension - Known by HR/Payroll | | Unfunded | 280349 | 228.3 | 501106 | 426.5 | (2.2) | (2.3) | (2.3) | Other | | | | | (2.263) |
| Pension - Local 57 | Pension - Calculated - Actuary | | Unfunded | 280350 | 228.35 | 501105 | Follows Labor | (0.7) | (0.7) | (0.7) | Labor | | | | | (0.699) |
| FAS 158 SERP Liability | SERP - Calculated - Actuary | | Unfunded | 280465 | 228.35 | 501115 | 920 / 426.5 | (57.2) | (63.0) | (60.1) | Labor | | | | | (60.077) |
| FAS 158 SERP Accumulated Other Comprehensive Income | SERP - Calculated - Actuary | | Accum OCI/partially offsetting unfunded SERP liability | 299107 | 219 | | | 15.1 | 22.0 | 18.6 | Labor | | | | | 18.570 |
| FAS 112 Book Reserve | Post-Employ - Calculated - Actuary | | Unfunded | 280330 | 228.3 | 501160 | 920 | (32.0) | (34.1) | (33.1) | Labor | | | | | (33.065) |
| Wasatch Worker's Compensation Reserve | Post-Employ - Calculated - Actuary | | Unfunded | 280490 | 228.3 | 501160 | 920 | (3.5) | (3.3) | (3.4) | Labor | | | | | (3.386) |
| Totals | | | | | | | | (327.2) | (279.6) | (303.4) | | | | | | (149.034) |

| | | | | |
|---------------------|----------|---------|----------|--------|
| Allocators | 100.000% | 22.784% | 7.949% | 0.000% |
| Total (\$ millions) | 0.000 | 0.000 | (12.270) | 0.000 |
| | | | (12.270) | |

Appendix A input

(12,269,910)

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

| FERC Acct | Description | 2014 Expense |
|---------------------------------------|----------------------|--------------------|
| 4265000 | OTHER DEDUCTIONS | 13 |
| 5020000 | STEAM EXPENSES | (3,333) |
| 5060000 | MISC STEAM PWR EXP | (164,632) |
| 5063000 | MISC STEAM JVA CR | 4,110 |
| 5120000 | MANT OF BOILR PLNT | (629) |
| 5140000 | MAINT MISC STM PLN | (1,362) |
| 5350000 | OPER SUPERV & ENG | (28,092) |
| 5390000 | MSC HYD PWR GEN EX | (3,348) |
| 5480000 | GENERATION EXP | 14,489 |
| 5490000 | MIS OTH PWR GEN EX | (14,544) |
| 5530000 | MNT GEN & ELEC PLT | 2,708 |
| 5560000 | SYS CTRL & LD DISP | (3,291) |
| 5570000 | OTHER EXPENSES | (209,307) |
| 5600000 | OPER SUPERV & ENG | (102,060) |
| 5612000 | LD - MONITOR & OPER | (11,119) |
| 5615000 | REL PLAN & STDS DEV | (988) |
| 5660000 | MISC TRANS EXPENSE | (1) |
| 5680000 | MNT SUPERV & ENG | (8,636) |
| 5700000 | MAINT STATION EQIP | (4,331) |
| 5710000 | MAINT OVHD LINES | (160) |
| 5800000 | OPER SUPERV & ENG | (120,401) |
| 5810000 | LOAD DISPATCHING | (18,029) |
| 5850000 | STRT LGHT-SGNL SYS | (1,870) |
| 5880000 | MSC DISTR EXPENSES | (5,441) |
| 5900000 | MAINT SUPERV & ENG | (72,506) |
| 5920000 | MAINT STAT EQUIP | (31,136) |
| 5930000 | MAINT OVHD LINES | (337) |
| 5950000 | MAINT LINE TRNSFRM | 4,168 |
| 5970000 | MNT OF METERS | (7,655) |
| 5980000 | MNT MISC DIST PLNT | (6,697) |
| 7071000 | LBR CLR - RMP | (102,384) |
| 7072000 | LBR CLR - PACPWR | 115,698 |
| 7081000 | Stores Exp CLR - RMP | (4,796) |
| 7082000 | Stores Exp CLR - PP | (1,152) |
| 9010000 | SUPRV (CUST ACCT) | (17,372) |
| 9020000 | METER READING EXP | 30,099 |
| 9030000 | CUST RCRD/COLL EXP | 396 |
| 9031000 | CUST RCRD/CUST SYS | (9,718) |
| 9032000 | CUST ACCTG/BILL | (20,185) |
| 9033000 | CUST ACCTG/COLL | 6,701 |
| 9036000 | CUST ACCTG/COMMON | (49,134) |
| 9050000 | MISC CUST ACCT EXP | 0 |
| 9070000 | SUPRV (CUST SERV) | (2,683) |
| 9080000 | CUST ASSIST EXP | (15,186) |
| 9084000 | DSM DIRECT | (3,794) |
| 9086000 | CUST SERV | (44,206) |
| 9090000 | INFOR/INSTRCT ADV | 337 |
| 9200000 | ADMIN & GEN SALARY | (258,072) |
| 9350000 | MAINT GENERAL PLNT | (6,556) |
| Attachment 5 input: Total PBOP | | (1,176,426) |

Notes: Total expense is negative for 2014. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2014 as compared to 2013 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 5

True-Up variance analysis

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up | |
|---|---------------|---|------------------|----------------------|
| | | | 2014 Form 1 data | True-up |
| Allocators | | | | |
| Wages & Salary Allocation Factor | | | | |
| 1 | | 354.21b | | 25,529,989 |
| 2 | | 354.28b | | 362,793,740 |
| 3 | | 354.27b | | 41,620,401 |
| 4 | | (Line 2 - Line 3) | | 321,173,339 |
| 5 | | (Line 1 / Line 4) | | 7.9490% |
| Plant Allocation Factors | | | | |
| 6 | (Note M) | Attachment 5 | | 25,249,682,591 |
| 7 | (Note M) | Attachment 5 | | 8,128,986,850 |
| 8 | (Note N) | Attachment 5 | | 542,373,530 |
| 9 | | (Line 7 + 8) | | 8,671,360,380 |
| 10 | | (Line 6 - Line 9) | | 16,578,322,210 |
| 11 | | (Line 24 - Line 23) | | 5,473,804,124 |
| 12 | | (Line 11 / Line 6) | | 21.6787% |
| 13 | | (Line 32 - Line 23) | | 3,989,778,912 |
| 14 | | (Line 13 / Line 10) | | 24.0662% |
| Plant Calculations | | | | |
| Plant In Service | | | | |
| 15 | (Note M) | Attachment 5 | | 5,290,967,124 |
| 16 | (Notes A & P) | Attachment 6 | | 0 |
| 17 | | (Line 15 + Line 16) | | 5,290,967,124 |
| 18 | (Note N) | Attachment 5 | | 1,431,392,503 |
| 19 | (Note N) | Attachment 5 | | 868,740,476 |
| 20 | | (Line 18 + Line 19) | | 2,300,132,979 |
| 21 | | (Line 5) | | 7.9490% |
| 22 | | (Line 20 * Line 21) | | 182,837,000 |
| 23 | (Notes B & L) | Attachment 5 | | 3,682,632 |
| 24 | | (Line 17 + Line 22 + Line 23) | | 5,477,486,755 |

| 2013 Projection (as-filed) | | |
|-------------------------------|--|--|
| 2012 Form 1 data | Absolute change | Percent change |
| 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) |
| 23,499,915 | 2,030,074 | 8.64% |
| 363,265,480 | (471,740) | -0.13% |
| 43,097,996 | (1,477,595) | -3.43% |
| 320,167,484 | 1,005,855 | 0.31% |
| 7.3399% | 0.6091% | 8.30% |
| 23,734,113,296 | 1,515,569,294 | 6.39% |
| 7,404,667,421 | 724,319,428 | 9.78% |
| 500,799,794 | 41,573,737 | 8.30% |
| 7,905,467,215 | 765,893,165 | 9.69% |
| 15,828,646,081 | 749,676,129 | 4.74% |
| 5,186,183,078 | 287,621,046 | 5.55% |
| 21.8512% | -0.1725% | -0.79% |
| 3,826,746,526 | 163,032,386 | 4.26% |
| 24.1761% | -0.1098% | -0.45% |
| 4,724,913,520 | 566,053,604 | 11.98% |
| 298,796,266 | (298,796,266) | -100.00% |
| 5,023,709,786 | 267,257,338 | 5.32% |
| 1,359,148,793 | 72,243,710 | 5.32% |
| 854,419,426 | 14,321,050 | 1.68% |
| 2,213,568,219 | 86,564,761 | 3.91% |
| 7.3399% | | |
| 162,473,292 | 20,363,708 | 12.53% |
| 2,996,636 | 685,995 | 22.89% |
| 5,189,179,714 | 288,307,041 | 5.56% |

| 2014 Projection (as filed) | | |
|-------------------------------|--|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| 22,899,260 | 2,630,729 | 11.49% |
| 361,444,457 | 1,349,283 | 0.37% |
| 42,818,000 | (1,197,599) | -2.80% |
| 318,626,457 | 2,546,882 | 0.80% |
| 7.1869% | 0.7621% | 10.60% |
| 24,578,892,585 | 670,790,006 | 2.73% |
| 7,863,751,463 | 265,235,386 | 3.37% |
| 529,162,303 | 13,211,228 | 2.50% |
| 8,392,913,766 | 278,446,614 | 3.32% |
| 16,185,978,819 | 392,343,392 | 2.42% |
| 5,463,790,989 | 10,013,134 | 0.18% |
| 22.2296% | -0.5509% | -2.48% |
| 4,025,337,296 | (35,558,384) | -0.88% |
| 24.8693% | -0.8030% | -3.23% |
| 5,231,106,254 | 59,860,870 | 1.14% |
| 69,180,704 | (69,180,704) | -100.00% |
| 5,300,286,958 | (9,319,834) | -0.18% |
| 1,417,753,200 | 13,639,303 | 0.96% |
| 857,285,828 | 11,454,648 | 1.34% |
| 2,275,039,028 | 25,093,952 | 1.10% |
| 7.1869% | | |
| 163,504,031 | 19,332,968 | 11.82% |
| 3,707,729 | (25,097) | -0.68% |
| 5,467,498,718 | 9,988,037 | 0.18% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up | | 2013 Projection (as-filed) | | | 2014 Projection (as filed) | | |
|--|--------------|---|------------------|--|-------------------------------|--|--|-------------------------------|--|--|
| | | | 2014 Form 1 data | | 2012 Form 1 data | Absolute change | Percent change | 2013 Form 1 data | Absolute change | Percent change |
| | | | True-up | | 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) | 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| Accumulated Depreciation and Amortization | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | (Note M) | Attachment 5 | 1,396,421,279 | | 1,285,912,340 | 110,508,939 | 8.59% | 1,361,684,760 | 34,736,519 | 2.55% |
| 27 | (Note N) | Attachment 5 | 559,704,791 | | 500,908,590 | 58,796,201 | 11.74% | 539,021,263 | 20,683,528 | 3.84% |
| 28 | (Note N) | (Line 8) | 542,373,530 | | 500,799,794 | 41,573,737 | 8.30% | 529,162,303 | 13,211,228 | 2.50% |
| 29 | | (Line 26 + 27) | 1,102,078,321 | | 1,001,708,383 | 100,369,938 | 10.02% | 1,068,183,565 | 33,894,756 | 3.17% |
| 30 | | (Line 5) | 7.9490% | | 7.3399% | | | 7.1869% | | |
| 30 | | (Line 28 * Line 29) | 87,603,932 | | 73,524,212 | 14,079,721 | 19.15% | 76,768,933 | 10,834,999 | 14.11% |
| 31 | | (Line 25 + Line 30) | 1,484,025,211 | | 1,359,436,551 | 124,588,660 | 9.16% | 1,438,453,693 | 45,571,518 | 3.17% |
| 32 | | (Line 24 - Line 31) | 3,993,461,544 | | 3,829,743,163 | 163,718,381 | 4.27% | 4,029,045,025 | (35,583,481) | -0.88% |
| Adjustments To Rate Base | | | | | | | | | | |
| Accumulated Deferred Income Taxes | | | | | | | | | | |
| 33 | | Attachment 1A | (916,062,424) | | (784,742,952) | (131,319,473) | -16.73% | (888,013,375) | (28,049,049) | -3.16% |
| CWIP for Incentive Transmission Projects | | | | | | | | | | |
| 34 | (Note O) | Attachment 6 | 0 | | 0 | 0 | n/m | 0 | 0 | n/m |
| ITC Adjustment | | | | | | | | | | |
| 35 | | Attachment 5 | (264,041) | | (781,642) | 517,601 | 66.22% | (480,758) | 216,717 | 45.08% |
| Unfunded Reserves | | | | | | | | | | |
| 36 | | Attachment 16 | (13,082,176) | | (10,598,213) | (2,483,963) | -23.44% | (12,393,943) | (688,233) | -5.55% |
| Prepayments | | | | | | | | | | |
| 37 | (Note K & N) | Attachment 11 | 5,254,770 | | 5,095,054 | 159,716 | 3.13% | 5,228,472 | 26,299 | 0.50% |
| Abandoned Plant | | | | | | | | | | |
| 38 | (Note O) | | 0 | | 0 | 0 | n/m | 0 | 0 | n/m |
| Materials and Supplies | | | | | | | | | | |
| 39 | (Note N) | Attachment 5 | 0 | | 0 | 0 | n/m | 0 | 0 | n/m |
| 40 | | (Line 5) | 7.9490% | | 7.3399% | 0 | 8.30% | 7.1869% | 0 | 10.60% |
| 41 | | (Line 39 * Line 40) | 0 | | 0 | 0 | n/m | 0 | 0 | n/m |
| 42 | (Note N) | Attachment 5 | 101,277,124 | | 83,816,884 | 17,460,240 | 20.83% | 91,333,148 | 9,943,976 | 10.89% |
| 43 | | (Line 5) | 7.9490% | | 7.3399% | | | 7.1869% | | |
| 44 | | (Line 42 * Line 43) | 8,050,493 | | 6,152,060 | 1,898,433 | 30.86% | 6,563,992 | 1,486,501 | 22.65% |
| 45 | (Note N) | Attachment 5 | 584,592 | | 750,972 | (166,380) | -22.16% | 678,432 | (93,840) | -13.83% |
| 46 | | (Line 41 + Line 44 + Line 45) | 8,635,085 | | 6,903,032 | 1,732,053 | 25.09% | 7,242,424 | 1,392,661 | 19.23% |
| Cash Working Capital | | | | | | | | | | |
| 47 | | (Line 75) | 62,211,877 | | 75,251,381 | (13,039,504) | -17.33% | 67,575,087 | (5,363,210) | -7.94% |
| 48 | (Note S) | Zero | 0.0% | | 12.5% | | | 0.0% | | |
| 49 | | (Line 47 * Line 48) | 0 | | 9,406,423 | (9,406,423) | -100.00% | 0 | 0 | n/m |
| Network Upgrade Balance | | | | | | | | | | |
| 50 | (Note N) | Attachment 5 | (55,262,724) | | (47,435,078) | (7,827,647) | -16.50% | (58,242,601) | 2,979,877 | 5.12% |
| 51 | | (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) | (970,781,509) | | (822,153,375) | (148,628,134) | -18.08% | (946,659,781) | (24,121,728) | -2.55% |
| 52 | | (Line 32 + Line 51) | 3,022,680,034 | | 3,007,589,788 | 15,090,247 | 0.50% | 3,082,385,244 | (59,705,209) | -1.94% |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up | |
|--|----------|---|-------------------|--|
| | | | 2014 Form 1 data | |
| | | | True-up | |
| Operations & Maintenance Expense | | | | |
| Transmission O&M | | | | |
| 53 | | Attachment 5 | 211,652,510 | |
| 54 | | Attachment 5 | 10,425,712 | |
| 55 | | Attachment 5 | 151,335,724 | |
| 56 | | (Lines 53 - 55) | 49,891,074 | |
| Allocated Administrative & General Expenses | | | | |
| 57 | | 323.197b | 103,886,947 | |
| 58 | | Attachment 5 | (16,412,672) | |
| 59 | | 323.185b | 15,633,179 | |
| 60 | | Attachment 5 | 89,288 | |
| 61 | (Note D) | 323.189b | 24,280,590 | |
| 62 | | 323.191b | 6,832 | |
| 63 | (Note C) | Attachment 5 | 233,720 | |
| 64 | | (Line 57 - Sum (Lines 58 to 63)) | 80,056,009 | |
| 65 | | (Line 5) | 7.9490% | |
| 66 | | (Line 64 * Line 65) | 6,363,632 | |
| Directly Assigned A&G | | | | |
| 67 | (Note E) | Attachment 5 | 2,568,100 | |
| 68 | | Attachment 5 | 0 | |
| 69 | | (Line 67 + Line 68) | 2,568,100 | |
| 70 | (Note F) | Attachment 5 | 15,633,179 | |
| 71 | | Attachment 5 | 0 | |
| 72 | | (Line 70 + Line 71) | 15,633,179 | |
| 73 | | (Line 12) | 21.6787% | |
| 74 | | (Line 72 * Line 73) | 3,389,071 | |
| 75 | | (Lines 56 + 66 + 69 + 74) | 62,211,877 | |
| Depreciation & Amortization Expense | | | | |
| Depreciation Expense | | | | |
| 76 | (Note H) | Attachment 5 | 92,085,625 | |
| 77 | (Note H) | Attachment 5 | 40,653,484 | |
| 78 | (Note H) | Attachment 5 | 39,290,397 | |
| 79 | | (Line 77 + Line 78) | 79,943,881 | |
| 80 | | (Line 5) | 7.9490% | |
| 81 | | (Line 79 * Line 80) | 6,354,719 | |
| 82 | (Note O) | | 0 | |
| 83 | | (Lines 76 + 81 + 82) | 98,440,344 | |
| Taxes Other Than Income | | | | |
| 84 | | Attachment 2 | 29,628,047 | |
| 85 | | (Line 84) | 29,628,047 | |

| 2013 Projection (as-filed) | | |
|-------------------------------|--|--|
| 2012 Form 1 data | Absolute change | Percent change |
| 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) |
| 206,484,082 | 5,168,428 | 2.50% |
| 7,823,366 | 2,602,346 | 33.26% |
| 142,125,115 | 9,210,609 | 6.48% |
| 56,535,601 | (6,644,527) | -11.75% |
| 188,239,678 | (84,352,731) | -44.81% |
| (15,123,648) | (1,289,023) | -8.52% |
| 16,404,849 | (771,670) | -4.70% |
| 48,679 | 40,609 | 83.42% |
| 22,965,972 | 1,314,618 | 5.72% |
| 4,948 | 1,884 | 38.08% |
| 286,768 | (53,048) | -18.50% |
| 163,652,110 | (83,596,101) | -51.08% |
| 7.3399% | | |
| 12,011,872 | (5,648,239) | -47.02% |
| 3,119,256 | (551,156) | -17.67% |
| 0 | 0 | n/m |
| 3,119,256 | (551,156) | -17.67% |
| 16,404,849 | (771,670) | -4.70% |
| 0 | 0 | n/m |
| 16,404,849 | (771,670) | -4.70% |
| 21.8512% | | |
| 3,584,653 | (195,582) | -5.46% |
| 75,251,381 | (13,039,504) | -17.33% |

| 2014 Projection (as filed) | | |
|-------------------------------|--|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |
| 196,780,268 | 14,872,242 | 7.56% |
| 8,626,105 | 1,799,607 | 20.86% |
| 137,182,304 | 14,153,420 | 10.32% |
| 50,971,859 | (1,080,785) | -2.12% |
| 175,800,080 | (71,913,133) | -40.91% |
| (14,170,366) | (2,242,306) | -15.82% |
| 13,818,764 | 1,814,415 | 13.13% |
| 48,581 | 40,708 | 83.79% |
| 22,768,237 | 1,512,353 | 6.64% |
| 1,546 | 5,286 | 341.91% |
| 129,300 | 104,420 | 80.76% |
| 153,204,018 | (73,148,009) | -47.75% |
| 7.1869% | | |
| 11,010,569 | (4,646,937) | -42.20% |
| 2,520,802 | 47,298 | 1.88% |
| 0 | 0 | n/m |
| 2,520,802 | 47,298 | 1.88% |
| 13,818,764 | 1,814,415 | 13.13% |
| 0 | 0 | n/m |
| 13,818,764 | 1,814,415 | 13.13% |
| 22.2296% | | |
| 3,071,857 | 317,214 | 10.33% |
| 67,575,087 | (5,363,210) | -7.94% |
| 86,537,884 | 5,547,741 | 6.41% |
| 40,560,912 | 92,572 | 0.23% |
| 41,692,182 | (2,401,785) | -5.76% |
| 82,253,094 | (2,309,213) | -2.81% |
| 7.3399% | | |
| 6,037,280 | 317,439 | 5.26% |
| 0 | 0 | n/m |
| 92,575,164 | 5,865,180 | 6.34% |
| 28,119,140 | 1,508,907 | 5.37% |
| 30,517,764 | (889,716) | -2.92% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|-------------------------|-------|---|-----------------------------|
| | | | 2014 Form 1 data True-up |

| 2013 Projection (as-filed) | | |
|-------------------------------|--|--|
| 2012 Form 1 data | Absolute change | Percent change |
| 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) |

| 2014 Projection (as filed) | | |
|-------------------------------|--|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |

Return \ Capitalization Calculations

| | | | 2014 True-up |
|-------------------------------------|--|--------------------------------|----------------------|
| Long-Term Debt | | | |
| 86 | Account 221 Bonds | Attachment 14 | 7,078,393,385 |
| 87 | Less Account 222 Reaquired Bonds | Attachment 14 | 0 |
| 88 | Account 223 Long-term Advances from Associated Cos. | Attachment 14 | 0 |
| 89 | Account 224 Other Long-term Debt | Attachment 14 | 0 |
| 90 | Gross Proceeds Outstanding Long-term Debt | Sum Lines 86 through 89 | 7,078,393,385 |
| 91 | Less Account 226 Unamortized Discount | (Note T) Attachment 14 | 13,661,333 |
| 92 | Less Account 181 Unamortized Debt Expense | (Note T) Attachment 14 | 34,644,580 |
| 93 | Less Account 189 Unamortized Loss on Reaquired Debt | (Note T) Attachment 14 | 7,635,678 |
| 94 | Plus Account 225 Unamortized Premium | (Note T) Attachment 14 | 85,639 |
| 95 | Plus Account 257 Unamortized Gain on Reaquired Debt | (Note T) Attachment 14 | 0 |
| 96 | Net Proceeds Long Term Debt | Sum Lines 90 through 95 | 7,022,537,432 |
| Long Term Debt Cost | | | |
| 97 | Accounts 427 and 430 Long Term Interest Expense | (Notes R & T) Attachment 14 | 358,380,033 |
| 98 | Less Hedging Expense | (Note R) Attachment 14 | 0 |
| 99 | Account 428 Amortized Debt Discount and Expense | (Note T) Attachment 14 | 4,073,420 |
| 100 | Account 428.1 Amortized Loss on Reaquired Debt | (Note T) Attachment 14 | 905,935 |
| 101 | Less Account 429 Amortized Premium | (Note T) Attachment 14 | 11,026 |
| 102 | Less Account 429.1 Amortized Gain on Reaquired Debt | (Note T) Attachment 14 | 0 |
| 103 | Total Long Term Debt Cost | Sum Lines 97 through 102 | 363,348,362 |
| Preferred Stock and Dividend | | | |
| 104 | Account 204 Preferred Stock Issued | Attachment 14 | 2,397,600 |
| 105 | Less Account 217 Reaquired Capital Stock (preferred) | Attachment 14 | 0 |
| 106 | Account 207 Premium on Preferred Stock | Attachment 14 | 0 |
| 107 | Account 207-208 Other Paid-In Capital (preferred) | Attachment 14 | 0 |
| 108 | Less Account 213 Discount on Capital Stock (preferred) | Attachment 14 | 0 |
| 109 | Less Account 214 Capital Stock Expense (preferred) | Attachment 14 | 0 |
| 110 | Total Preferred Stock | Sum Lines 104 through 109 | 2,397,600 |
| 111 | Preferred Dividend | Attachment 14 (Enter positive) | 161,902 |
| Common Stock | | | |
| 112 | Proprietary Capital | Attachment 14 | 7,600,030,797 |
| 113 | Less: Total Preferred Stock | (Line 110) | 2,397,600 |
| 114 | Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings | Attachment 14 | 133,301,194 |
| 115 | Less: Account 219 | Attachment 14 (9,296,735) | (9,296,735) |
| 116 | Total Common Stock | Sum Lines 112 through 115 | 7,473,628,738 |

| | | |
|----------------------|---------------------|----------------|
| 6,775,577,846 | 302,815,538 | 4.47% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 6,775,577,846 | 302,815,538 | 4.47% |
| 14,533,969 | (872,636) | -6.00% |
| 35,853,054 | (1,208,474) | -3.37% |
| 10,032,020 | (2,396,342) | -23.89% |
| 88,679 | (3,040) | -3.43% |
| 0 | 0 | n/m |
| 6,715,247,482 | 307,289,950 | 4.58% |
| 355,713,688 | 2,666,345 | 0.75% |
| 0 | 0 | n/m |
| 3,835,726 | 237,694 | 6.20% |
| 1,797,595 | (891,660) | -49.60% |
| 8,949 | 2,077 | 23.21% |
| 0 | 0 | n/m |
| 361,338,060 | 2,010,302 | 0.56% |
| 40,733,100 | (38,335,500) | -94.11% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 183,498 | (183,498) | -100.00% |
| 40,549,602 | (38,152,002) | -94.09% |
| 2,049,848 | (1,887,946) | -92.10% |
| 6,991,663,613 | 608,367,184 | 8.70% |
| 40,549,602 | (38,152,002) | -94.09% |
| 153,141,886 | (19,840,692) | -12.96% |
| (9,133,168) | (163,567) | -1.79% |
| 6,807,105,293 | 666,523,445 | 9.79% |

| | | |
|----------------------|---------------------|----------------|
| 6,874,301,154 | 204,092,231 | 2.97% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 6,874,301,154 | 204,092,231 | 2.97% |
| 14,058,405 | (397,072) | -2.82% |
| 34,220,561 | 424,019 | 1.24% |
| 8,716,065 | (1,080,388) | -12.40% |
| 96,665 | (11,026) | -11.41% |
| 0 | 0 | n/m |
| 6,817,402,787 | 205,134,645 | 3.01% |
| 355,945,454 | 2,434,579 | 0.68% |
| 0 | 0 | n/m |
| 3,888,848 | 184,572 | 4.75% |
| 1,421,460 | (515,525) | -36.27% |
| (11,027) | 22,053 | 199.99% |
| 0 | 0 | n/m |
| 361,266,789 | 2,081,573 | 0.58% |
| 32,901,115 | (30,503,515) | -92.71% |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 0 | 0 | n/m |
| 155,268 | (155,268) | -100.00% |
| 32,745,848 | (30,348,248) | -92.68% |
| 1,493,811 | (1,331,909) | -89.16% |
| 7,413,738,665 | 186,292,132 | 2.51% |
| 32,745,848 | (30,348,248) | -92.68% |
| 139,769,216 | (6,468,022) | -4.63% |
| (11,551,398) | 2,254,663 | 19.52% |
| 7,252,774,999 | 220,853,739 | 3.05% |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up | | 2013 Projection (as-filed) | | | 2014 Projection (as filed) | | | |
|-------------------------------|--|---|------------------|---|-------------------------------|--|--|-------------------------------|--|--|----------|
| | | | 2014 Form 1 data | | 2012 Form 1 data | Absolute change | Percent change | 2013 Form 1 data | Absolute change | Percent change | |
| | | | True-up | | 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) | 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) | |
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% | 49.74% | -1.10% | 48.55% | 0.09% | | |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% | 0.30% | -0.28% | 0.23% | -0.21% | | |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% | 49.97% | 1.38% | 51.22% | 0.13% | | |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% | 5.38% | -0.21% | 5.30% | -0.13% | | |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | | (Line 111 / Line 110) | 6.75% | 5.06% | 1.70% | 4.56% | 2.19% | | |
| 122 | Common Cost | Common Stock | (Note H) | Fixed | 9.80% | 9.80% | | 9.80% | | | |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% | 2.68% | | 2.57% | | | |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% | 0.02% | | 0.01% | | | |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.03% | 4.90% | | 5.02% | | | |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 7.5497% | 7.59% | -0.04% | 7.60% | -0.05% | | |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 228,203,453 | 228,215,829 | (12,376) | -0.01% | 234,348,620 | (6,145,167) | -2.62% |
| Composite Income Taxes | | | | | | | | | | | |
| Income Tax Rates | | | | | | | | | | | |
| 128 | FIT = Federal Income Tax Rate | | (Note G) | | 35.00% | 35.00% | 0.00% | 35.00% | 0.00% | | |
| 129 | SIT = State Income Tax Rate or Composite | | (Note G) | Attachment 5 | 4.54% | 4.54% | 0.00% | 4.54% | 0.00% | | |
| 130 | p | (percent of federal income tax deductible for state purposes) | | Per state tax code | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | | | 37.951% | 37.951% | | 37.951% | | | |
| 132 | T / (1-T) | | | | 61.163% | 61.163% | | 61.163% | | | |
| ITC Adjustment | | | | | | | | | | | |
| 133 | Amortized Investment Tax Credit - Transmission Related | | | Attachment 5 | (1,207,932) | (447,572) | (760,360) | -169.89% | (450,647) | (757,285) | -168.04% |
| 134 | ITC Adjust. Allocated to Trans. - Grossed Up | ITC Adjustment x 1 / (1-T) | | Line 133 * (1 / (1 - Line 131)) | (1,946,739) | (721,320) | (1,225,419) | -169.89% | (726,277) | (1,220,463) | -168.04% |
| 135 | Income Tax Component = | $(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$ | | [Line 132 * Line 127 * (1 - (Line 123 / Line 126))] | 93,054,913 | 90,354,098 | 2,700,814 | 2.99% | 94,833,030 | (1,778,118) | -1.87% |
| 136 | Total Income Taxes | | | (Line 134 + Line 135) | 91,108,173 | 89,632,779 | 1,475,395 | 1.65% | 94,106,754 | (2,998,580) | -3.19% |

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up | | | 2013 Projection (as-filed) | | | 2014 Projection (as filed) | | |
|---|----------|---|--------------------|--|--|-------------------------------|--|--|----------------------------|-----------------|----------------|
| | | | 2014 Form 1 data | Absolute change | Percent change | 2013 Form 1 data | Absolute change | Percent change | 2013 Form 1 data | Absolute change | Percent change |
| | | | True-up | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) | 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) | | | |
| Revenue Requirement | | | | | | | | | | | |
| Summary | | | | | | | | | | | |
| 137 | | (Line 32) | 3,993,461,544 | 3,829,743,163 | 163,718,381 | 4.27% | 4,029,045,025 | (35,583,481) | -0.88% | | |
| 138 | | (Line 51) | (970,781,509) | (822,153,375) | (148,628,134) | -18.08% | (946,659,781) | (24,121,728) | -2.55% | | |
| 139 | | (Line 52) | 3,022,680,034 | 3,007,589,788 | 15,090,247 | 0.50% | 3,082,385,244 | (59,705,209) | -1.94% | | |
| 140 | | (Line 75) | 62,211,877 | 75,251,381 | (13,039,504) | -17.33% | 67,575,087 | (5,363,210) | -7.94% | | |
| 141 | | (Line 83) | 98,440,344 | 92,575,164 | 5,865,180 | 6.34% | 100,621,952 | (2,181,607) | -2.17% | | |
| 142 | | (Line 85) | 29,628,047 | 28,119,140 | 1,508,907 | 5.37% | 30,517,764 | (889,716) | -2.92% | | |
| 143 | | (Line 127) | 228,203,453 | 228,215,829 | (12,376) | -0.01% | 234,348,620 | (6,145,167) | -2.62% | | |
| 144 | | (Line 136) | 91,108,173 | 89,632,779 | 1,475,395 | 1.65% | 94,106,754 | (2,998,580) | -3.19% | | |
| 145 | | (Sum Lines 140 to 144) | 509,591,896 | 513,794,292 | (4,202,397) | -0.82% | 527,170,176 | (17,578,281) | -3.33% | | |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | | | | | | | | | |
| 146 | | (Line 15) | 5,290,967,124 | 4,724,913,520 | 566,053,604 | 11.98% | 5,231,106,254 | 59,860,870 | 1.14% | | |
| 147 | (Note J) | Attachment 15 | 239,989,391 | 223,396,338 | 16,593,052 | 7.43% | 228,271,668 | 11,717,723 | 5.13% | | |
| 148 | | (Line 146 - Line 147) | 5,050,977,733 | 4,501,517,182 | 549,460,551 | 12.21% | 5,002,834,586 | 48,143,147 | 0.96% | | |
| 149 | | (Line 148 / Line 146) | 95.46% | 95.27% | | | 95.64% | | | | |
| 150 | | (Line 145) | 509,591,896 | 513,794,292 | (4,202,397) | -0.82% | 527,170,176 | (17,578,281) | -3.33% | | |
| 151 | | (Line 149 + Line 150) | 486,477,662 | 489,501,834 | (3,024,172) | -0.62% | 504,165,862 | (17,688,199) | -3.51% | | |
| Revenue Credits | | | | | | | | | | | |
| 152 | | Attachment 3 | 148,187,356 | 139,072,793 | 9,114,563 | 6.55% | 139,428,072 | 8,759,285 | 6.28% | | |
| 153 | | (Line 151 - Line 152) | 338,290,306 | 350,429,041 | (12,138,735) | -3.46% | 364,737,790 | (26,447,484) | -7.25% | | |
| Net Plant Carrying Charge | | | | | | | | | | | |
| 154 | | (Line 150) | 509,591,896 | 513,794,292 | (4,202,397) | -0.82% | 527,170,176 | (17,578,281) | -3.33% | | |
| 155 | | (Line 17 - Line 25 + Line 34) | 3,894,545,845 | 3,737,797,446 | 156,748,398 | 4.19% | 3,938,602,198 | (44,056,353) | -1.12% | | |
| 156 | | (Line 154 / Line 155) | 13.0848% | 13.7459% | -0.66% | | 13.3847% | -0.30% | | | |
| 157 | | (Line 154 - Line 76) / Line 155 | 10.7203% | 11.4307% | -0.71% | | 10.9837% | -0.26% | | | |
| 158 | | (Line 154 - Line 76 - Line 127 - Line 136) / Line 155 | 2.5213% | 2.9271% | -0.41% | | 2.6443% | -0.12% | | | |
| Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE | | | | | | | | | | | |
| 159 | | (Line 150 - Line 143 - Line 144) | 190,280,269 | 195,945,685 | (5,665,416) | -2.89% | 198,714,803 | (8,434,534) | -4.24% | | |
| 160 | | Attachment 4 | 344,326,253 | 342,068,160 | 2,258,093 | 0.66% | 353,900,144 | (9,573,892) | -2.71% | | |
| 161 | | (Line 159 + Line 160) | 534,606,522 | 538,013,844 | (3,407,323) | -0.63% | 552,614,947 | (18,008,425) | -3.26% | | |
| 162 | | (Line 17 - Line 25 + Line 34) | 3,894,545,845 | 3,737,797,446 | 156,748,398 | 4.19% | 3,938,602,198 | (44,056,353) | -1.12% | | |
| 163 | | (Line 161 / Line 162) | 13.7271% | 14.3939% | | | 14.0307% | | | | |
| 164 | | (Line 161 - Line 76) / Line 162 | 11.3626% | 12.0787% | | | 11.6298% | | | | |
| 165 | | (Line 153) | 338,290,306 | 350,429,041 | (12,138,735) | -3.46% | 364,737,790 | (26,447,484) | -7.25% | | |
| 166 | | Attachment 5 | 0 | 0 | 0 | n/m | 0 | 0 | n/m | | |
| 167 | | Attachment 7 | 3,738,356 | 3,386,650 | 351,706 | 10.39% | 3,760,371 | (22,014) | -0.59% | | |
| 168 | | Attachment 5 | 1,751,604 | 1,455,682 | 295,922 | 20.33% | 1,765,406 | (13,802) | -0.78% | | |
| 169 | | (Line 165 + 166 + 167 + 168) | 343,780,266 | 355,271,374 | (11,491,108) | -3.23% | 370,263,566 | (26,483,300) | -7.15% | | |
| Network Service Rate | | | | | | | | | | | |
| 170 | | Attachment 9a/9b | 13,469 | 13,740 | (271) | -1.98% | 13,447 | 22 | 0.16% | | |
| 171 | (Note I) | (Line 169 / 170) | 25,524 | 25,856 | (332) | -1.28% | 27,536 | (2,012) | -7.31% | | |
| 172 | | (Line 171) | 25,524 | 25,856 | (332) | -1.28% | 27,536 | (2,012) | -7.31% | | |

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

| Shaded cells are inputs | Notes | Reference (FERC Form 1 reference, attachment, or instruction) | 2014 True-up |
|-------------------------|-------|---|-----------------------------|
| | | | 2014 Form 1 data True-up |

| 2013 Projection (as-filed) | | |
|-------------------------------|--|--|
| 2012 Form 1 data | Absolute change | Percent change |
| 2012 data in settlement model | 14 True-up value minus 2013 Projection (as-filed) vs | Change over 2013 Projection (as-filed) |

| 2014 Projection (as filed) | | |
|-------------------------------|--|--|
| 2013 Form 1 data | Absolute change | Percent change |
| 2013 data in Settlement model | 1 True-up value minus 2014 Projection (as filed) | Change over 2014 Projection (as filed) |

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PBOP expense is fixed until changed as the result of a filing at FERC.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
(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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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 | \$486,477,662 |
| | Revenue Credits: | | |
| 2 | Acct 454 - Allocable to Transmission | Attachment 3, Line 6 | \$5,389,263 |
| 3 | Acct 456 - Allocable to Transmission | Attachment 3, Line 12 | \$142,798,094 |
| 4 | Total Revenue Credits | Line 2 + Line 3 | \$148,187,356 |
| 5 | Interest on Network Upgrades | Attachment 5 | \$1,751,604 |
| 6 | Transmission Incentive Credit | Attachment 7 | \$3,738,356 |
| 7 | Annual Transmission Revenue Requirement | Line 1 - Line 4 + Line 5 + Line 6 | \$343,780,266 |
| 8 | Divisor - 12 Month Average Transmission Peak (MW) | Appendix A, Line 170 | 13,469 |
| | Rates: | | |
| 9 | Transmission Rate (\$/kW-year) | Line 7 / Line 8 / 1000 | \$25.524064 |
| 10 | Transmission Rate (\$/kW-month) | Line 9 / 12 months | \$2.127005 |
| 11 | Weekly Firm/Non-Firm Rate (\$/kW-week) | Line 9 / 52 weeks | \$0.490847 |
| | Daily Firm/Non-Firm Rates: | | |
| 12 | On-Peak Days (\$/kW) | Line 11 / 5 days | \$0.098169 |
| 13 | Off-Peak Days (\$/kW) | Line 11 / 7 days | \$0.070121 |
| | Non-Firm Hourly Rates: | | |
| 14 | On-Peak Hours (\$/MWh) | Line 12 / 16 hours * 1000 | \$6.14 |
| 15 | Off-Peak Hours (\$/MWh) | Line 13 / 24 hours * 1000 | \$2.92 |

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

| Line | Description (A) | Reference (B) | Total Company | Gas, Prod., Dist., or Other | Transmission Related (C) | Plant Related (D) | Labor Related (E) | Total Transmission ADIT (F) |
|------|--|-------------------------|-----------------|--------------------------------|--------------------------------|------------------------|----------------------|--------------------------------|
| 1 | ADIT-282 | Sch. 282 Below | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |
| 2 | ADIT-281 | Sch. 281 Below | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (381,254,465) | (367,394,604) | 0 | (8,163,292) | (5,696,569) | |
| 4 | ADIT-190 | Sch. 190 Below | 460,671,720 | 429,676,861 | 534,371 | 0 | 0 | 30,460,489 |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (3,852,749,211) | (2,786,719,051) | (876,131,772) | 9,988,122 | (199,886,510) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 24.0662% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (876,131,772) | 2,403,766 | (15,888,929) | |
| 8 | Total Transmission ADIT | Sum Cols. (C), (D), (E) | | | | Attachment 1a input -> | (889,616,935) | |

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

Schedule ADIT-190

| Description | Form 1 Reference | Total Company | Gas, Prod., Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
|--------------------------------|------------------|--------------------------------------|---|-------------------------|------------------|------------------|--|
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | (230) | 0 | 0 | (230) | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 33,240 | 0 | 0 | 33,240 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 13,587,776 | 0 | 0 | 13,587,776 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,493,452 | 0 | 0 | 3,493,452 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 836,596 | 836,596 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasach workers comp reserve | 1,332,639 | 0 | 0 | 1,332,639 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,023,418 | 0 | 0 | 12,023,418 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | (9,806) | 0 | 0 | (9,806) | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,010,312 | 0 | 0 | 4,010,312 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 41,745,898 | 41,745,898 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 21,530,714 | 21,530,714 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 10,824,586 | 10,824,586 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 8,690,450 | 8,690,450 | 0 | 0 | Reclass current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 9,809,203 | 9,809,203 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 46,803,854 | 46,803,854 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to another regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 862,803 | 862,803 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 42,675 | 42,675 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 577,442 | 577,442 | 0 | 0 | Regulatory liability established to record UT of REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 5,359,166 | 5,359,166 | 0 | 0 | Regulatory liability established to record WA of REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 46,977 | 46,977 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 2,270,286 | 2,270,286 | 0 | 0 | Regulatory liability established to record UT solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | 3,455,839 | 3,455,839 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |

| | | | | | | | | |
|--------|---------|---------------------------------------|-----------|-----------|---|---|---|--|
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 23,653 | 23,653 | 0 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 80,454 | 80,454 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137234 | 425.381 | RL - BPA Balancing Acct ID | 349,963 | 349,963 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | 56,828 | 56,828 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgm CA | 340,061 | 340,061 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE program. |
| 137300 | 610.144 | Reg Liability Current - DSM | 2,559,249 | 2,559,249 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | 549,791 | 549,791 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | 423,624 | 423,624 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | 1,162,323 | 1,162,323 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | 1,037,182 | 1,037,182 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | 125,344 | 125,344 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | 33,340 | 33,340 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | 1,111,867 | 1,111,867 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | 34,642 | 34,642 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | 108,925 | 108,925 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | 289,786 | 289,786 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | (108,173) | (108,173) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | 47,174 | 47,174 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | 169,077 | 169,077 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | 119,659 | 119,659 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | 872,126 | 872,126 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred. |
| 287262 | 100.100 | RL ITC | 5,625,159 | 5,625,159 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | 122 | 122 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | (23,778) | (23,778) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | 2,792,782 | 2,792,782 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | 691,902 | 691,902 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | 1,816,804 | 1,816,804 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | 429,499 | 429,499 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |

| | | | | | | | | | |
|-------------------------------------|------------------------|---|--|--------------|--------------|---------|---|---|---|
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,067,055 | 2,067,055 | 0 | 0 | 0 | Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| State Carryforwards | | | | | 0 | | | | |
| 137402 | DTA NOL | Carryforward State Current | | 6,031,000 | 6,031,000 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | DTA State NOL | Fed Detriment - Current | | (2,110,850) | (2,110,850) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | DTA State Charitable | Contribution Limit | | 415,739 | 415,739 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | DTA Net Operating Loss | Carryforward-State | | 74,405,204 | 74,405,204 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | DTA Federal Detriment | of State NOL | | (26,187,330) | (26,187,330) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | DTA 930.100 Oregon | BETC Credits | | 2,494,918 | 2,494,918 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). |
| 287491 | DTA BETC | Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | DTA BETC | Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | DTA Idaho ITC | Carryforward | | 9,881,182 | 9,881,182 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | DTA Colorado Tax | Credit Carryforward | | 188,997 | 188,997 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | DTA AZ State Tax | Credit Carryforward | | 37,403 | 37,403 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | DTA CA AMT | Credit Carryforward | | 342,050 | 342,050 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | |
| 287498 | 425.140 | USA Power Accrual | | 44,259,760 | 44,259,760 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 22,507,872 | 22,507,872 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,989,295 | 47,989,295 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 3,247 | 3,247 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | ----- | Valuation Allowance for DTA - Current | | (4,376,059) | (4,376,059) | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,224,637 | 1,224,637 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 988,534 | 988,534 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 3,507,832 | 3,507,832 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,730,195 | 9,730,195 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 790,984 | 790,984 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | ----- | Curr def fed tax corr ben of int | | 450,345 | 450,345 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | ----- | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | ----- | Curr def state tax corr ben of int | | 58,414 | 58,414 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,941,055 | 8,941,055 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,135,379 | 1,135,379 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 19,809 | 19,809 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 | Lewis River- LWD Fund Liab | | 325,639 | 325,639 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | | 160,638 | 160,638 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | | 10,443,292 | 10,443,292 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287337 | 715.105 | MCI F.O.G. Wire Lease | | 211,726 | 211,726 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | | 58,150 | 0 | 58,150 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | | 58,725 | 0 | 58,725 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | | 417,496 | 0 | 417,496 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |

| | | | | | | | | |
|--|---------|---|-------------|-------------|---------|---|------------|---|
| 287345 | 145.030 | Distribution O&M Amort of W | 1,984,652 | 1,984,652 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liabil | 68,132 | 68,132 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,095,494 | 1,095,494 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,197,443 | 6,197,443 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 4,605,489 | 4,605,489 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 38,193,063 | 38,193,063 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 247,647 | 247,647 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 198,524 | 198,524 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 269,417 | 269,417 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 25,753 | 25,753 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 34,948 | 34,948 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | | | | | | |
| Subtotal - p234 | | | 482,567,288 | 447,562,116 | 534,371 | 0 | 34,470,801 | |
| Less FASB 109 Above if not separately removed | | | 17,885,255 | 17,885,255 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,010,312 | 0 | 0 | 0 | 4,010,312 | |
| Total | | | 460,671,720 | 429,676,861 | 534,371 | 0 | 30,460,489 | |

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 | B | C | D | E | F | G |
|--|---|---------------|--|-------------------------|------------------|------------------|---|
| | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 281 | | | | | | | |
| Electric: | | | | | | | |
| 287960 ----- Accelerated Pollution Control Facilities Depreciation | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p275 | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | (226,880,978) | (226,880,978) | 0 | 0 | 0 | |

Instructions for Account 281:

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

Schedule ADIT-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|--|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 221,572 | 221,572 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (31,465,480) | (31,465,480) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 201,866,799 | 201,866,799 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,279,586) | 0 | 0 | (1,279,586) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,542,159) | (4,542,159) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,087,905,920 | 2,087,905,920 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 347,192 | 347,192 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 1,457,691 | 1,457,691 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (18,402,763) | (18,402,763) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 26,807,250 | 26,807,250 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 876,666,143 | (876,666,143) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 45,088,279 | 0 | 0 | (45,088,279) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 179,562,151 | 0 | 0 | (179,562,151) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (5,159,359) | 0 | 0 | (5,159,359) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,443,010 | 0 | 0 | 1,443,010 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 236,008,289 | 236,008,289 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (195,796,231) | (195,796,231) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287605 | 105.141 | Debt AFUDC | (218,407,507) | (218,407,507) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flowthrough | (82,292,410) | (82,292,410) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287905 | 105.139 | Equity AFUDC | (60,725,067) | (60,725,067) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | | ----- Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,324,932,097) | (5,324,932,097) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (87,192,240) | (87,192,240) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |
| 287605 | 105.129 | Fixed Assets - State Modifications | 23,147,349 | 0 | 0 | 23,147,349 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies, primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (319,897,165) | (319,897,165) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |

| | | | | | | | | |
|--|---------|--|-----------------|-----------------|---------------|------------|---------------|--|
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (286,327,923) | (286,327,923) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 226,880,978 | 226,880,978 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 30,562,252 | 30,562,252 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (290,884,666) | (290,884,666) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287313 | 105.450 | RL - Non-ARO Liability | 319,897,165 | 319,897,165 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 236,782 | 236,782 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (212,894,913) | (212,894,913) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287771 | 110.205 | Tax Depletion-SRC | 388,365 | 388,365 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 0 | 0 | | | | |
| Subtotal - p275 | | | (3,991,613,412) | (2,908,448,253) | (876,666,143) | 18,151,414 | (224,650,430) | |
| Less FASB 109 Above if not separately removed | | | (286,327,923) | (286,327,923) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,705,285,489) | (2,622,120,330) | (876,666,143) | 18,151,414 | (224,650,430) | |

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

PacifiCorp

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|---|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287642 | 105.401 | RA - ARO | (19,316,596) | (19,316,596) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (2,277,060) | (2,277,060) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,526,397) | (1,526,397) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 44,840 | 44,840 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 73,180 | 73,180 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 131,920 | 131,920 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 174,423 | 174,423 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,925,316 | 1,925,316 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (833,113) | (833,113) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (985,243) | (985,243) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (5,317,990) | (5,317,990) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (3,977,714) | (3,977,714) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (13,392,627) | (13,392,627) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (3,051,149) | (3,051,149) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,791,976) | (8,791,976) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (5,765,987) | (5,765,987) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 47,174 | 47,174 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,296) | (15,296) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (21,048) | (21,048) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (304,719) | (304,719) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (70,089) | (70,089) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (187,309) | (187,309) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (380,055) | (380,055) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | 2,179,194 | 2,179,194 | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287576 | 430.110 | RA - DSM Balance Reclass | (2,179,193) | (2,179,193) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (175,126,608) | (175,126,608) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287634 | 415.300 | RA - Environmental Costs | (14,463,182) | (14,463,182) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 404,968 | 404,968 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (120,407,523) | (120,407,523) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (28,328,558) | (28,328,558) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (2,694,214) | (2,694,214) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (161,291) | (161,291) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (12,149,676) | (12,149,676) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (350,066) | (350,066) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (43,322) | (43,322) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (38,726) | (38,726) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (181,781) | (181,781) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | (457,468) | (457,468) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | (210,698) | (210,698) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (47,174) | (47,174) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (107,232) | (107,232) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback. |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 2,636 | 2,636 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | (2,636) | (2,636) | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (23,778) | (23,778) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (429,873) | (429,873) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (2,935,434) | 0 | 0 | 0 | (2,935,434) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt *NEW* | (3,070,214) | (3,070,214) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |

| | | | | | | | | |
|--------|---------|--|--------------|--------------|---|---|---|---|
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (33,184) | (33,184) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (366,292) | (366,292) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (422,999) | (422,999) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (69,291) | (69,291) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | (26,938) | (26,938) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | (157,263) | (157,263) | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | (5,721) | (5,721) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (1,191,086) | (1,191,086) | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,934,498) | (4,934,498) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (1,392,379) | (1,392,379) | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (659,210) | (659,210) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,252,130) | (1,252,130) | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (305,969) | (305,969) | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (15,056) | (15,056) | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (265,657) | (265,657) | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | (10,584,405) | (10,584,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (140,303) | (140,303) | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | (1) | (1) | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | (77,798) | (77,798) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,357,626) | (1,357,626) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | (447,158) | (447,158) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | (212,197) | (212,197) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | |
|--|---------|---|---------------|---------------|---|---|-------------|--|
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | (336,462) | (336,462) | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | (266,486) | (266,486) | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | (20,633,788) | (20,633,788) | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | (55,334,314) | (55,334,314) | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | |
| 287891 | 505.180 | Accrued Insurance Premium Tax | (129,991) | (129,991) | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | (104,496) | (104,496) | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | (1,566,793) | (1,566,793) | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | (1,693,307) | (1,693,307) | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | (1,471,515) | (1,471,515) | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | (8,753,853) | (8,753,853) | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note: This account description has changed from prior years. There has been no change in calculation method of the balance. |
| 287656 | 425.280 | Joseph Settlement | (212,895) | (212,895) | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | (2,364,655) | 0 | 0 | 0 | (2,364,655) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | (984,019) | (984,019) | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | (36,944) | (36,944) | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 287669 | 210.180 | Prepaid Membership Fees | (959,917) | (959,917) | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 287665 | 210.130 | Prepaid Taxes - ID PUC | (111,591) | (111,591) | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | (305,252) | (305,252) | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | (8,163,292) | 0 | 0 | 0 | (8,163,292) | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | (998,388) | (998,388) | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 287653 | 425.250 | TGS Buyout | (35,725) | (35,725) | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | (1,576,681) | (1,576,681) | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | (396,480) | 0 | 0 | 0 | (396,480) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | (41,480) | (41,480) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | (118,508) | (118,508) | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | - - - - | OR BETC - Purchased Credits - Non-Cash | (293,220) | (293,220) | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | | | | | |
| Subtotal - p277 | | | (556,381,073) | (542,521,212) | 0 | 0 | (8,163,292) | (5,696,569) |
| Less FASB 109 Above if not separately removed | | | (175,126,608) | (175,126,608) | 0 | 0 | 0 | 0 |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | | (381,254,465) | (367,394,604) | 0 | 0 | (8,163,292) | (5,696,569) |

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

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

| Line | Description | 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 | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |
| 2 | ADIT-281 | Sch. 281 Below | (252,151,842) | (252,151,842) | 0 | 0 | 0 | |
| 3 | ADIT-283 | Sch. 283 Below | (464,012,490) | (450,200,710) | 0 | (8,301,728) | (5,510,052) | |
| 4 | ADIT-190 | Sch. 190 Below | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |
| 5 | Subtotal ADIT | Sum (Lines 1 to 4) | (4,156,830,732) | (3,033,473,282) | (928,379,017) | 8,499,524 | (203,477,957) | |
| 6 | Allocator (100% Transmission; Net Plant; Wages & Salary) | Appendix A | | | 100.0000% | 24.0662% | 7.9490% | |
| 7 | Sub-total Transmission Related ADIT | Line 5 * Allocator | | | (928,379,017) | 2,045,516 | (16,174,412) | |
| 8 | Total End of Year Transmission ADIT | Sum Cols. (C), (D), (E) | | | | | | (942,507,913) |
| 9 | Beginning of Year Total (Attachment 1) | | | | (876,131,772) | 2,403,766 | (15,888,929) | (889,616,935) |
| 10 | Appendix A, line 33 input | Line 8 for Projection and average of Lines 8 & 9 for True-Up | | | | | | (916,062,424) |

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

Schedule ADIT-190

| Description | Form 1 Reference | Total Company | Gas, Prod., Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
|--------------------------------|------------------|--------------------------------------|-----------------------------------|----------------------|---------------|---------------|--|
| A | B | C | D | E | F | G | |
| Account 190 | | | | | | | |
| Employee Benefits | | | | | | | |
| 137426 | 720.500 | Accrued Severance | 396,188 | 0 | 0 | 396,188 | Severance accruals related to regular employment downsizing. |
| 137414 | 505.400 | Accrued Bonus | 65,491 | 0 | 0 | 65,491 | Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive). |
| 137415 | 505.600 | Accrued Vacation | 10,677,928 | 0 | 0 | 10,677,928 | Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination. |
| 287220 | 720.560 | Pension | 42,004,416 | 42,004,416 | 0 | 0 | Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation. |
| 287300 | 920.182 | LTIP - non current | 2,631,997 | 0 | 0 | 2,631,997 | Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees. |
| 287324 | 720.200 | Deferred Comp. Accrual | 3,689,534 | 0 | 0 | 3,689,534 | Non-qualified deferred compensation plan under IRC Subsection 409A. |
| 287327 | 720.300 | Pension/Retirement Accrual | 881,430 | 881,430 | 0 | 0 | Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations. |
| 287373 | 910.580 | Wasatch workers comp reserve | 1,237,377 | 0 | 0 | 1,237,377 | Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. |
| 287399 | 920.150 | FAS 112 Book Reserve - Post | 12,794,245 | 0 | 0 | 12,794,245 | Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. |
| 287413 | 720.550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | Change in control severance accruals brought about by the sale of PacifiCorp to MEHC. |
| 287447 | 720.830 | Western Coal Carr Ret Med Accrual | 4,238,777 | 0 | 0 | 4,238,777 | Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant. |
| 287460 | 720.800 | FAS 158 Pension Liability | 63,703,014 | 63,703,014 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287461 | 720.810 | FAS 158 Post-Retirement Liability | 20,850,623 | 20,850,623 | 0 | 0 | Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158. |
| 287462 | 720.820 | FAS 158 SERP Liability | 23,893,147 | 23,893,147 | 0 | 0 | Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158. |
| FAS 133 Derivatives: | | | | | | | |
| 137238 | 730.110 | FAS 133 Derivatives - Current | 19,099,710 | 19,099,710 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 137233 | 415.838 | Curr Liab - Frozen MTM | 4,980,501 | 4,980,501 | 0 | 0 | Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| 287336 | 730.120 | FAS 133 Derivatives - Book | 13,316,395 | 13,316,395 | 0 | 0 | Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes. |
| 287249 | 415.839 | NonCurr Liab - Frozen MTM | 41,823,354 | 41,823,354 | 0 | 0 | Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative. |
| Regulatory Liabilities: | | | | | | | |
| 137203 | 705.514 | RL OR Def NPC - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record OR Def NPC current portion. |
| 137205 | 705.518 | RL WA Def NPC - Current | 46,285 | 46,285 | 0 | 0 | Regulatory liability established to record WA Def NPC current portion. |
| 137213 | 705.525 | RL OR RECs in Rate - Current | 153,692 | 153,692 | 0 | 0 | Regulatory liability established to record OR REC's current portion. |
| 137214 | 705.522 | RL UT RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record UT REC's current portion. |
| 137215 | 705.523 | RL WA RECs in Rate - Current | 0 | 0 | 0 | 0 | Regulatory liability established to record WA REC's current portion. |
| 137221 | 705.526 | RL CA Solar Feed-in Tariff - Current | 358,886 | 358,886 | 0 | 0 | Regulatory liability established to record CA solar Feed in Tariff reclass to current. |
| 137224 | 705.530 | RL UT Solar Feed-in Tariff - Current | 3,839,456 | 3,839,456 | 0 | 0 | Regulatory liability established to record UT Solar Feed in Tariff reclass to current. |
| 137228 | 705.536 | RL CA GHG RL - C | 1,102,333 | 1,102,333 | 0 | 0 | Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances. |
| 137229 | 705.537 | RL Other Reg Liabilities - Current | 330,725 | 330,725 | 0 | 0 | Regulatory liability established to record current portion of other regulatory liabilities. |
| 137232 | 415.700 | RL - BPA Balancing Acct OR | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |

| | | | | | | | | | |
|--------|---------|--|--|-----------|-----------|---|---|---|---|
| 137234 | 425.381 | RL - BPA Balancing Acct ID | | 878,553 | 878,553 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137237 | 715.720 | RL - BPA Balancing Acct WA | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. |
| 137241 | 705.241 | RL-Alt Rate Energy Prgrm CA | | 256,166 | 256,166 | 0 | 0 | 0 | Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program |
| 137300 | 610.144 | Reg Liability Current - DSM | | 717,505 | 717,505 | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 137416 | 610.142 | RL - UT Home Energy | | 947,522 | 947,522 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137417 | 610.143 | RL - WA Low Energy Program | | 494,423 | 494,423 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. |
| 137418 | 705.265 | RL - OR Energy Conserv Chrg | | 998,298 | 998,298 | 0 | 0 | 0 | Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs. |
| 137419 | 705.270 | RL - Blue Sky OR | | 1,072,010 | 1,072,010 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137420 | 705.271 | RL - Blue Sky WA | | 131,501 | 131,501 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137421 | 705.272 | RL - Blue Sky CA | | 50,647 | 50,647 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137422 | 705.273 | RL - Blue Sky UT | | 1,200,413 | 1,200,413 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137423 | 705.274 | RL - Blue Sky ID | | 46,892 | 46,892 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137424 | 705.275 | RL - Blue Sky WY | | 133,301 | 133,301 | 0 | 0 | 0 | Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates. |
| 137425 | 705.600 | RL - OR 2012 GRC Giveback | | 0 | 0 | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287225 | 605.103 | ARO/Reg Diff - Trojan - WA | | (105,045) | (105,045) | 0 | 0 | 0 | This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line. |
| 287233 | 705.515 | RL - Deferred Excess NPC - OR - noncurrent | | 2,286,645 | 2,286,645 | 0 | 0 | 0 | Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. |
| 287237 | 705.755 | RL-Noncurrent Reclass-Other | | 23,587 | 23,587 | 0 | 0 | 0 | This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. |
| 287239 | 705.600 | RL - OR 2012 GRC Giveback | | (158,722) | (158,722) | 0 | 0 | 0 | The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated. |
| 287253 | 705.400 | Reg Lia - OR Inj & Dam Reserve | | 791,291 | 791,291 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287255 | 705.451 | Reg Lia - OR Property Ins Reserve | | 393,344 | 393,344 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287257 | 705.453 | Reg Lia - ID Property Ins Reserve | | 144,868 | 144,868 | 0 | 0 | 0 | Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287258 | 705.454 | Reg Lia - UT Property Ins Reserve | | 1,318,284 | 1,318,284 | 0 | 0 | 0 | Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287262 | 100.100 | RL ITC | | 4,678,951 | 4,678,951 | 0 | 0 | 0 | Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |
| 287284 | 610.147 | Reg Liability-Other - Balance Reclass | | (10,682) | (10,682) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287288 | 415.804 | RTO Grid West N/R - OR | | 307,492 | 307,492 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization). |
| 287304 | 610.146 | OR Reg Asset/Liab Cons | | (21,406) | (21,406) | 0 | 0 | 0 | Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff. |
| 287312 | 105.400 | ARO Reg Liabilities | | 2,454,254 | 2,454,254 | 0 | 0 | 0 | Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 287320 | 910.560 | SMUD Revenue Imputation-UT | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate. |
| 287374 | 100.105 | Income Tax WA Flow-through | | 0 | 0 | 0 | 0 | 0 | Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287438 | 415.800 | RTO Grid West N/R Allowance | | 429,499 | 429,499 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization). |
| 287439 | 415.805 | RTO Grid West Notes Rec - WY | | 157,155 | 157,155 | 0 | 0 | 0 | Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |
| 287440 | 415.806 | RTO Grid West Notes Rec - ID | | 51,541 | 51,541 | 0 | 0 | 0 | Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization). |

| | | | | | | | | | |
|-------------------------------------|---------|--|--|--------------|--------------|---|---|---|---|
| 287441 | 605.100 | Trojan Decom Cost-Regulatory Asset | | 2,125,829 | 2,125,829 | 0 | 0 | 0 | Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities. |
| 287442 | 610.135 | SB 1149 Costs | | 371,862 | 371,862 | 0 | 0 | 0 | Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149. |
| 287486 | 415.926 | RL - Depre | | 324,479 | 324,479 | 0 | 0 | 0 | Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| 287487 | 415.927 | RL - Depre | | 253,701 | 253,701 | 0 | 0 | 0 | Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. |
| State Carry forwards | | | | | 0 | | | | |
| 137402 | | DTA NOL Carry forward State Current | | 9,531,000 | 9,531,000 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 137403 | | DTA State NOL Fed Detriment - Current | | (3,335,850) | (3,335,850) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287280 | | DTA State Charitable Contribution Limit | | 362,421 | 362,421 | 0 | 0 | 0 | Charitable contribution carry forward for state income tax purposes. |
| 287437 | | DTA Net Operating Loss Carry forward-State | | 70,029,092 | 70,029,092 | 0 | 0 | 0 | State net operating loss carry forward for income tax purposes. |
| 287449 | | DTA Federal Detriment of State NOL | | (24,637,030) | (24,637,030) | 0 | 0 | 0 | Federal income benefit for the deduction state taxes associated with state net operating loss carry forward. |
| 287371 | | DTA 930.100 Oregon BETC Credits | | 2,104,918 | 2,104,918 | 0 | 0 | 0 | Accrued liability for purchased Oregon Business Energy Tax Credits (BETCs). |
| 287491 | | DTA BETC Purchased Credits | | 2,136,632 | 2,136,632 | 0 | 0 | 0 | Oregon state income tax credit carry forward. |
| 287497 | | DTA BETC Purchased Gain | | 837,770 | 837,770 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| 287494 | | DTA Idaho ITC Carry forward | | 10,496,243 | 10,496,243 | 0 | 0 | 0 | Idaho state income tax credit carry forward. |
| 287269 | | DTA Colorado Tax Credit Carry forward | | 191,296 | 191,296 | 0 | 0 | 0 | Colorado state income tax credit carry forward. |
| 287275 | | DTA AZ State Tax Credit Carry forward | | 0 | 0 | 0 | 0 | 0 | Arizona state income tax credit carry forward. |
| 287281 | | DTA CA AMT Credit Carry forward | | 320,577 | 320,577 | 0 | 0 | 0 | California state income tax credit carry forward. |
| Loss Contingencies | | | | | | | | | |
| 137510 | 415.815 | Ins Resv | | (19,012,454) | (19,012,454) | 0 | 0 | 0 | Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses. |
| 287498 | 425.140 | USA Power Accrual | | 45,201,007 | 45,201,007 | 0 | 0 | 0 | Accrued liability related to USA Power. |
| 287341 | 910.530 | Injuries & Damages | | 24,999,830 | 24,999,830 | 0 | 0 | 0 | Accrued liability established as a reserve for anticipated injury and damage expense. |
| Asset Retirement Obligations | | | | | | | | | |
| 287339 | 105.400 | FAS 143 ARO Liability | | 47,023,073 | 47,023,073 | 0 | 0 | 0 | Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. |
| Other Deferred Assets: | | | | | | | | | |
| 137235 | 505.125 | Accrued Royalties | | 2,882 | 2,882 | 0 | 0 | 0 | Accrued liability for royalty payments to the Mineral Management Service on coal production. |
| 137400 | ----- | Valuation Allowance for DTA - Current | | (6,068,202) | (6,068,202) | 0 | 0 | 0 | Valuation allowance against state tax credits that may not be realized before they expire. |
| 137404 | 105.154 | Section 383 capital loss CF | | 37,346 | 37,346 | 0 | 0 | 0 | Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383. |
| 137405 | 205.025 | PMI Fuel Cost Adjustment | | 1,699,031 | 1,699,031 | 0 | 0 | 0 | Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp. |
| 137406 | 205.200 | M&S Inventory Write-off | | 753,807 | 753,807 | 0 | 0 | 0 | Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. |
| 137408 | 220.100 | Bad Debts Allowance - Cash | | 2,999,790 | 2,999,790 | 0 | 0 | 0 | Accrued liability established to reserve for accounts receivable for which collection is not expected. |
| 137409 | 425.320 | N Umpqua Settlement Agmt | | 9,643,394 | 9,643,394 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 137410 | 505.100 | Energy West Accrued Liab | | 444,611 | 444,611 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to Energy West Mining Company. |
| 137412 | 505.150 | Misc Current & Accrued Liab | | 2,014,332 | 2,014,332 | 0 | 0 | 0 | Miscellaneous accrued liabilities related to PacifiCorp. |
| 137413 | 505.160 | CA PUC Fee | | 9,108 | 9,108 | 0 | 0 | 0 | Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance. |
| 137807 | ----- | Curr def fed tax corr ben of int | | 506,170 | 506,170 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 137817 | ----- | Curr def fed tax unc tax pos ben of int | | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on position. |
| 137827 | ----- | Curr def state tax corr ben of int | | 65,656 | 65,656 | 0 | 0 | 0 | Current state benefit of interest on corrections. |
| 287240 | 605.301 | Environmental Liab- Reg | | 8,132,866 | 8,132,866 | 0 | 0 | 0 | Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287241 | 605.302 | Environmental Liab- NonReg | | 1,015,138 | 1,015,138 | 0 | 0 | 0 | Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. |
| 287289 | 425.130 | Rogue River-Habitat Enhance | | 17,076 | 17,076 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. |
| 287290 | 425.150 | Lewis River- LWD Fund Liab | | 350,922 | 350,922 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. |
| 287297 | 505.155 | Deferred Revenue - Citibank | | 102,040 | 102,040 | 0 | 0 | 0 | Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. |
| 287298 | 205.210 | ERC Impairment Reserve | | 774,200 | 774,200 | 0 | 0 | 0 | The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit. |
| 287321 | 100.100 | ITC | | 8,686,382 | 8,686,382 | 0 | 0 | 0 | Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). |

| | | | | | | | | |
|---|---------|---|-------------|-------------|---------|---|------------|---|
| 287337 | 715.105 | MCI F.O.G. Wire Lease | 211,697 | 211,697 | 0 | 0 | 0 | Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. |
| 287338 | 415.110 | Def Reg Asset-Transmission | 134,341 | 0 | 134,341 | 0 | 0 | Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. |
| 287343 | 415.120 | Def Reg Asset-Foote Creek Contract | 6,489 | 0 | 6,489 | 0 | 0 | Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. |
| 287344 | 715.800 | Redding Contract - Prepaid | 208,767 | 0 | 208,767 | 0 | 0 | Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. |
| 287345 | 145.030 | Distribution O&M Amort of W | 0 | 0 | 0 | 0 | 0 | Accrued estimated liability for distribution projects that are estimated to not be recovered. |
| 287357 | 425.200 | Other Environmental Liability | 72,107 | 72,107 | 0 | 0 | 0 | Accrued liability for estimated reserves for environmental remediation related to certain operating facilities. |
| 287370 | 425.215 | Unearned Joint Use Pole Con | 1,106,433 | 1,106,433 | 0 | 0 | 0 | Accrued liability for prepaid rents on company owned utility poles. |
| 287392 | 425.120 | Bear River Settlement Agreement | 6,288,267 | 6,288,267 | 0 | 0 | 0 | Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations. |
| 287393 | 425.110 | Tenant Lease Allowances | 106,095 | 106,095 | 0 | 0 | 0 | Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred. |
| 287417 | 605.710 | Reverse Accrued Final Reclamation | 5,531,713 | 5,531,713 | 0 | 0 | 0 | Accrued liability for various reclamation costs for the site reclamation of the closed mines. |
| 287479 | 105.221 | Safe Harbor Leases - Cholla | 37,922,708 | 37,922,708 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287489 | 910.515 | Deseret Settlement Rec | 207,987 | 207,987 | 0 | 0 | 0 | A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant. |
| 287807 | ----- | Non-curr def fed tax cor ben of int | 316,817 | 316,817 | 0 | 0 | 0 | Non-current federal benefit of interest on corrections. |
| 287817 | ----- | Non-curr def fed unc tax pos ben of int | 460,534 | 460,534 | 0 | 0 | 0 | Non-current federal benefit of interest on uncertain positions. |
| 287827 | ----- | Non-curr def sta tax cor ben of int | 41,097 | 41,097 | 0 | 0 | 0 | Non-current state benefit of interest on corrections. |
| 287837 | ----- | Non-curr def sta unc tax pos ben of int | 59,739 | 59,739 | 0 | 0 | 0 | Non-current state benefit of interest on uncertain positions. |
| Rounding | | | 5 | 5 | | | | |
| Subtotal - p234 | | | 544,969,532 | 508,888,398 | 349,597 | 0 | 35,731,537 | |
| Less FASB 109 Above if not separately removed | | | 13,365,333 | 13,365,333 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 4,238,777 | 0 | 0 | 0 | 4,238,777 | |
| Total | | | 527,365,422 | 495,523,065 | 349,597 | 0 | 31,492,760 | |

Instructions for Account 190:

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

| Account 281 | A | B | C | D | E | F | G |
|---|---|---------------|---------------|---------------|---|---|---|
| | | | | | | | |
| Electric: | | | | | | | |
| 287960 | ----- Accelerated Pollution Control Facilities Depreciation | (252,151,842) | (252,151,842) | 0 | 0 | 0 | Depreciation on pollution control facilities. |
| Rounding | | | | | | | |
| Subtotal - p273 | | | (252,151,842) | (252,151,842) | 0 | 0 | |
| Less FASB 109 Above if not separately removed | | | | | | | |
| Less FASB 106 Above if not separately removed | | | | | | | |
| Total | | | (252,151,842) | (252,151,842) | 0 | 0 | |

Instructions for Account 281:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- 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-282

| A | | | B | C | D | E | F | G |
|--------------------|---------|---|-----------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 282 | | | | | | | | |
| 287605 | 105.147 | \$1031 Exchange | (172,878) | (172,878) | 0 | 0 | 0 | Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." |
| 287766 | 610.101 | Amortization NOPAs 99-00 RAR | 202,295 | 202,295 | 0 | 0 | 0 | Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities. |
| 287610 | 105.403 | ARO Removal Costs | (29,991,665) | (29,991,665) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.142 | Avoided Costs | 216,619,156 | 216,619,156 | 0 | 0 | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes. |
| 287704 | 105.143 | Basis Intangible Difference | (1,342,152) | 0 | 0 | (1,342,152) | 0 | Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service. |
| 287753 | 110.100 | Book Cost Depletion | (4,099,158) | (4,099,158) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 105.120 | Book Depreciation | 2,385,533,129 | 2,385,533,129 | 0 | 0 | 0 | Book-tax difference for book depreciation. |
| 287605 | 105.470 | Book Fixed Asset Gain/Loss | 233,824 | 233,824 | 0 | 0 | 0 | Book-tax difference related to land sales. |
| 287605 | 105.146 | Capitalization of Test Energy | 5,238,233 | 5,238,233 | 0 | 0 | 0 | Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility. |
| 287605 | 105.137 | Capitalized Depreciation | (20,319,657) | (20,319,657) | 0 | 0 | 0 | Book-tax basis difference for the capitalization of vehicle depreciation. |
| 287605 | 105.100 | Capitalized labor and benefit costs | 25,659,474 | 25,659,474 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. |
| 287605 | 105.101 | Capitalized labor costs - Medicare Subsidy | 2,415,886 | 2,415,886 | 0 | 0 | 0 | Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. |
| 287605 | | Direct Assignment: Transmission Fixed Assets | 0 | 928,728,614 | (928,728,614) | 0 | 0 | PowerTax Report #257: Transmission Book Allocation Group. |
| 287605 | | Direct Assignment: Intangible Fixed Assets | 0 | 43,264,695 | 0 | 0 | (43,264,695) | PowerTax Report #257: Intangible Book Allocation Group. |
| 287605 | | Direct Assignment: General Fixed Assets | 0 | 186,195,970 | 0 | 0 | (186,195,970) | PowerTax Report #257: General Book Allocation Group. |
| 287608 | 105.222 | Cholla SHL (Amortization of SHL Gain) | (4,620,991) | 0 | 0 | (4,620,991) | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287608 | 105.223 | Cholla SHL NOPA (Lease Amortization) | 1,381,474 | 0 | 0 | 1,381,474 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant. |
| 287605 | 105.165 | Coal Mine Development | (4,834,889) | (4,834,889) | 0 | 0 | 0 | Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months. |
| 287605 | 105.170 | Coal Mine Extension Costs | (5,858,660) | (5,858,660) | 0 | 0 | 0 | Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred. |
| 287605 | 105.130 | Contribution in Aid of Construction | 264,295,570 | 264,295,570 | 0 | 0 | 0 | Book-tax basis difference related to contributions in aid of construction. |
| 287605 | 105.175 | Cost of Removal | (213,476,350) | (213,476,350) | 0 | 0 | 0 | Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred. |
| 287224 | 145.030 | CWIP Reserve | 572,328 | 572,328 | 0 | 0 | 0 | PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve. |
| 287605 | 105.141 | Debt AFUDC | (227,986,595) | (227,986,595) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287605 | 105.115 | Effects of Ratemaking - Fixed Assets Flow through | (91,871,232) | (91,871,232) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 105.139 | Equity AFUDC | (79,907,752) | (79,907,752) | 0 | 0 | 0 | Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt. |
| 287928 | 425.310 | Hydro Relicensing Obligation | (8,244,188) | (8,244,188) | 0 | 0 | 0 | PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143. |
| 287605 | - - - - | Federal Tax Bonus Depreciation | 0 | 0 | 0 | 0 | 0 | Current federal benefit of interest on corrections. |
| 287605 | 105.125 | Tax Depreciation | (5,809,833,122) | (5,809,833,122) | 0 | 0 | 0 | Book-tax difference for tax depreciation. |
| 287605 | 105.152 | Tax Fixed Asset Gain/Loss | (89,080,538) | (89,080,538) | 0 | 0 | 0 | Book-tax difference related to the disposition of capital assets. |

| | | | | | | | | |
|--|---------|--|------------------------|------------------------|----------------------|-------------------|----------------------|--|
| 287605 | 105.129 | Fixed Assets - State Modifications | 21,382,921 | 0 | 0 | 21,382,921 | 0 | Tax adjustment to account for the difference between federal and state depreciation methodologies, primarily resulting from states that have not adopted bonus depreciation. |
| 287605 | 105.148 | Mine Safety Sec. 179E Election | (473,124) | (473,124) | 0 | 0 | 0 | Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes. |
| 287610 | 105.460 | Non-ARO Removal Costs | (335,205,507) | (335,205,507) | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287740 | 110.200 | Percentage Depletion - Temp | (1,143,834) | (1,143,834) | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287605 | 320.210 | R & E - Sec.174 Deduction | (11,916,233) | (11,916,233) | 0 | 0 | 0 | Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets | (276,749,101) | (276,749,101) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287605 | 100.110 | RA- Solar ITC Basis Adj. - Fixed Assets | (51,074) | (51,074) | 0 | 0 | 0 | PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287605 | 105.131 | Reclass to Pollution Control Facilities Depreciation | 252,151,842 | 252,151,842 | 0 | 0 | 0 | Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281. |
| 287605 | 105.140 | Reimbursements | 31,275,532 | 31,275,532 | 0 | 0 | 0 | Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes. |
| 287605 | 105.122 | Repairs Deduction | (350,541,144) | (350,541,144) | 0 | 0 | 0 | Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred. |
| 287221 | 415.933 | RL - Contra-Carbon Decommissioning - ID | (366,853) | (366,853) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04). |
| 287222 | 415.934 | RL - Contra-Carbon Decommissioning - UT | (2,559,391) | (2,559,391) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200). |
| 287223 | 415.935 | RL - Contra-Carbon Decommissioning - WY | (933,685) | (933,685) | 0 | 0 | 0 | This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11). |
| 287313 | 105.450 | RL - Non-ARO Liability | 335,205,507 | 335,205,507 | 0 | 0 | 0 | Regulatory liability related to removal costs. |
| 287605 | 105.135 | Safe Harbor Lease Rate Differential | 248,818 | 248,818 | 0 | 0 | 0 | Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State). |
| 287605 | 105.123 | Sec. 481a Adjustment - Repair Deduction | (229,336,182) | (229,336,182) | 0 | 0 | 0 | Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred. |
| 287605 | 105.116 | Solar ITC Basis Adjustment | (2,190) | (2,190) | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. |
| 287771 | 110.205 | Tax Depletion-SRC | 321,959 | 321,959 | 0 | 0 | 0 | Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. |
| 287301 | 105.471 | UT Klamath Relicensing Costs | 13,399,273 | 13,399,273 | 0 | 0 | 0 | Book-tax difference related to relicensing cost for Klamath Dam. |
| | | Rounding | 1 | 1 | | | | |
| Subtotal - p275 | | | (4,244,780,923) | (3,103,392,896) | (928,728,614) | 16,801,252 | (229,460,665) | |
| Less FASB 109 Above if not separately removed | | | (276,749,101) | (276,749,101) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | 0 | 0 | 0 | 0 | 0 | |
| Total | | | (3,968,031,822) | (2,826,643,795) | (928,728,614) | 16,801,252 | (229,460,665) | |

Instructions for Account 282:

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

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

| A | | | B | C | D | E | F | G |
|-------------------------------------|---------|--|--------------|--|-------------------------|------------------|------------------|--|
| | | | Total | Gas, Prod, Dist Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| Account 283 | | | | | | | | |
| FERC 283 - Regulatory Assets | | | | | | | | |
| 287847 | 415.423 | Contra RA - PP&E Deer Creek | 37,233,105 | 37,233,105 | 0 | 0 | 0 | Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS. |
| 287849 | 415.424 | Contra RA - Deer Creek Abandonment | 11,602,009 | 11,602,009 | 0 | 0 | 0 | Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment. |
| 287642 | 105.401 | RA - ARO | (19,485,662) | (19,485,662) | 0 | 0 | 0 | Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations. |
| 137332 | 415.699 | RA - BPA Balancing Account - OR | (557,322) | (557,322) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 137337 | 715.721 | RA - BPA Balancing Account - WA | (120,288) | (120,288) | 0 | 0 | 0 | Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. |
| 287984 | 415.923 | RA - Carbon Unrecovered Plant - ID | (799,389) | (799,389) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287985 | 415.924 | RA - Carbon Unrecovered Plant - UT | (5,540,548) | (5,540,548) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287986 | 415.925 | RA - Carbon Unrecovered Plant - WY | (2,022,666) | (2,022,666) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287760 | 415.896 | RA - Chehalis Generating Facility Deferral - WA | (1,138,530) | (1,138,530) | 0 | 0 | 0 | Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates. |
| 287635 | 415.500 | RA - Cholla Plant Transaction Costs | (1,100,426) | (1,100,426) | 0 | 0 | 0 | Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287947 | 415.501 | RA - Cholla Plant Transaction Costs - ID | 32,327 | 32,327 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287948 | 415.502 | RA - Cholla Plant Transaction Costs - OR | 52,758 | 52,758 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287949 | 415.503 | RA - Cholla Plant Transaction Costs - WA | 95,105 | 95,105 | 0 | 0 | 0 | Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company. |
| 287581 | 415.824 | RA - Contra Pension MMT & CTG - CA | 139,539 | 139,539 | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 287577 | 415.820 | RA - Contra Pension MMT & CTG - OR | 1,540,253 | 1,540,253 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008. |
| 137201 | 415.869 | RA - Deferred Excess NPC - CA - Current | (1,292,091) | (1,292,091) | 0 | 0 | 0 | Regulatory asset established for reclass current portion of CA Deferred Excess NPC. |
| 287781 | 415.870 | RA - Deferred Excess NPC - CA - Noncurrent | (1,400,430) | (1,400,430) | 0 | 0 | 0 | Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. |
| 137302 | 415.886 | RA - Deferred Excess NPC - ID - Current | (7,514,841) | (7,514,841) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 287596 | 415.892 | RA - Deferred Excess NPC - ID - Noncurrent | (2,202,838) | (2,202,838) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism. |
| 137304 | 415.888 | RA - Deferred Excess NPC - UT - Current | (16,126,370) | (16,126,370) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 287896 | 415.875 | RA - Deferred Excess NPC - UT - Noncurrent | (7,814,810) | (7,814,810) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause. |
| 137306 | 415.901 | RA - Deferred Excess NPC - WY - Current | (8,224,943) | (8,224,943) | 0 | 0 | 0 | Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287593 | 415.874 | RA - Deferred Excess NPC - WY '09 & After - Noncurrent | (1,704,320) | (1,704,320) | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism. |
| 287783 | 415.880 | RA - Deferred Independent Evaluator Fee - UT | 23,587 | 23,587 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation. |
| 287570 | 415.701 | RA - Deferred Intervenor Funding Grants - CA | (15,311) | (15,311) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates. |
| 287647 | 425.100 | RA - Deferred Intervenor Funding Grants - ID | (14,812) | (14,812) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates. |
| 287640 | 415.680 | RA - Deferred Intervenor Funding Grants - OR | (405,912) | (405,912) | 0 | 0 | 0 | Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates. |
| 287861 | 415.857 | RA - Deferred Overburden Costs - ID | (96,403) | (96,403) | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. |
| 287868 | 415.858 | RA - Deferred Overburden Costs - WY | (257,060) | (257,060) | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. |
| 137200 | 430.117 | RA - Demand Side Management - Current | (8,122,990) | (8,122,990) | 0 | 0 | 0 | Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287614 | 430.100 | RA - Demand Side Management - Noncurrent | (7,405,486) | (7,405,486) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction. |
| 287981 | 415.920 | RA - Depreciation Increase - Idaho | (603,213) | (603,213) | 0 | 0 | 0 | Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |

| | | | | | | | | |
|--------|---------|--|---------------|---------------|---|---|-------------|--|
| 287982 | 415.921 | RA - Depreciation Increase - Utah | (801,795) | (801,795) | 0 | 0 | 0 | Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287983 | 415.922 | RA - Depreciation Increase - Wyoming | (2,768,962) | (2,768,962) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014. |
| 287576 | 430.110 | RA - DSM Balance Reclass | 7,405,487 | 7,405,487 | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287648 | 100.120 | RA - Effects of Ratemaking - Fixed Assets - Gross up | (169,267,915) | (169,267,915) | 0 | 0 | 0 | Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. |
| 287946 | 100.105 | RA - Effects of Ratemaking - WA Flowthrough | (96,685) | (96,685) | 0 | 0 | 0 | Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. |
| 287840 | 415.410 | RA - Energy West Mining | (85,327,212) | (85,327,212) | 0 | 0 | 0 | In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions. |
| 287634 | 415.300 | RA - Environmental Costs | (15,746,789) | (15,746,789) | 0 | 0 | 0 | Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes. |
| 287591 | 415.301 | RA - Environmental Costs - WA | 538,348 | 538,348 | 0 | 0 | 0 | Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment. |
| 287738 | 320.270 | RA - FAS 158 Pension Liability | (181,073,140) | (181,073,140) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with pension liability. |
| 287739 | 320.280 | RA - FAS 158 Post Retirement Liability | (5,723,001) | (5,723,001) | 0 | 0 | 0 | Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. |
| 137328 | 425.102 | RA - GHG Allowances - CA - Current | (1,939,547) | (1,939,547) | 0 | 0 | 0 | California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance. |
| 287597 | 415.703 | RA - Goodnoe Hills Settlement - WY | (153,227) | (153,227) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant. |
| 287897 | 425.400 | RA - Klamath Hydroelectric Relicensing Costs - UT | (11,070,491) | (11,070,491) | 0 | 0 | 0 | The book-tax difference resulting from this regulatory asset. |
| 287571 | 415.702 | RA - Lake Side Settlement - WY | (339,693) | (339,693) | 0 | 0 | 0 | Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. |
| 287903 | 415.879 | RA - Liquidation Damages - N2 - WY | (41,156) | (41,156) | 0 | 0 | 0 | Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). |
| 287979 | 415.917 | RA - Naughton Unit #3 Costs - CA | (19,363) | (19,363) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs allocated to CA. |
| 287974 | 415.916 | RA - Naughton Unit #3 Costs - ID | (90,891) | (90,891) | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - ID. |
| 287968 | 415.914 | RA - Naughton Unit #3 Costs - UT | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - UT. |
| 287969 | 415.915 | RA - Naughton Unit #3 Costs - WY | 0 | 0 | 0 | 0 | 0 | Book-tax difference associated with Pollution control project costs - WY. |
| 287977 | 415.885 | RA - Noncurrent Reclass - Other | (23,587) | (23,587) | 0 | 0 | 0 | SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance. |
| 137230 | 425.104 | RA - OR Asset Sale Gain GB - Current | (54,038) | (54,038) | 0 | 0 | 0 | Regulatory asset established to reclass current portion of OR asset sale gain giveback |
| 287919 | 425.105 | RA - OR Asset Sale Gain GB - Noncurrent | 0 | 0 | 0 | 0 | 0 | Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback |
| 137509 | 415.585 | RA - OR Sch 203 Black Cap Solar | (4,392) | (4,392) | 0 | 0 | 0 | Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment. |
| 287904 | 415.845 | RA - OR Sch94 Distribution Safety Surcharge | 139,919 | 139,919 | 0 | 0 | 0 | Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon. |
| 287942 | 430.112 | RA - Other - Balance Reclass | (320,047) | (320,047) | 0 | 0 | 0 | Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. |
| 287579 | 415.822 | RA - Pension MMT - UT | (322,405) | (322,405) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. |
| 287972 | 320.285 | RA - Post Employment Costs | (3,173,252) | 0 | 0 | 0 | (3,173,252) | Regulatory asset established as an offset to the increase in post-employment obligations. |
| 287675 | 740.100 | RA - Post Merger Loss - Reacquired Debt "NEW" | (2,726,402) | (2,726,402) | 0 | 0 | 0 | Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced. |
| 287588 | 415.831 | RA - Post-Ret MMT - CA | (26,547) | (26,547) | 0 | 0 | 0 | Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287584 | 415.827 | RA - Post-Ret MMT - OR | (293,034) | (293,034) | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287586 | 415.829 | RA - Post-Ret MMT - UT | (317,250) | (317,250) | 0 | 0 | 0 | Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008. |
| 287779 | 415.850 | RA - Powerdale Decommissioning | (934,500) | (934,500) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287864 | 415.852 | RA - Powerdale Decommissioning - ID | (59,342) | (59,342) | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |

| | | | | | | | | | |
|--------|---------|--|-------------|-------------|---|---|---|---|---|
| 287866 | 415.854 | RA - Powerdale Decommissioning - WA | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired. |
| 287858 | 415.676 | RA - Preferred Stock Redemption - WY | (99,394) | (99,394) | 0 | 0 | 0 | 0 | Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 287996 | 415.675 | RA - Preferred Stock Redemption Loss - UT | (288,416) | (288,416) | 0 | 0 | 0 | 0 | Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost. |
| 137313 | 415.905 | RA - REC Sales Deferral - OR - Current | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 287978 | 415.906 | RA - REC Sales Deferral - OR - Noncurrent | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income. |
| 137314 | 415.902 | RA - REC Sales Deferral - UT - Current | (2,732,204) | (2,732,204) | 0 | 0 | 0 | 0 | Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287887 | 415.881 | RA - REC Sales Deferral - UT - Noncurrent | (4,479,213) | (4,479,213) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137315 | 415.903 | RA - REC Sales Deferral - WA - Current | (699,803) | (699,803) | 0 | 0 | 0 | 0 | Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 287888 | 415.882 | RA - REC Sales Deferral - WA - Noncurrent | (1,166,338) | (1,166,338) | 0 | 0 | 0 | 0 | Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. |
| 137316 | 415.904 | RA - REC Sales Deferral - WY - Current | (834,340) | (834,340) | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 287889 | 415.883 | RA - REC Sales Deferral - WY - Noncurrent | (3,405) | (3,405) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits. |
| 137323 | 415.908 | RA - Solar Feed-in Tariff Deferral - OR - Current | (1,564,488) | (1,564,488) | 0 | 0 | 0 | 0 | Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287871 | 415.866 | RA - Solar Feed-In Tariff Deferral - OR - Noncurrent | (341,076) | (341,076) | 0 | 0 | 0 | 0 | Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). |
| 287881 | 415.705 | RA - Tax Revenue Requirement Adj - WY | (8,364) | (8,364) | 0 | 0 | 0 | 0 | Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. |
| 287899 | 415.878 | RA - UT Liquidation Damages | (252,374) | (252,374) | 0 | 0 | 0 | 0 | Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. |
| 287878 | 415.406 | RA - Utah ECAM | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM). |
| 287639 | 415.510 | RA - WA Colstrip #3 | (120,497) | (120,497) | 0 | 0 | 0 | 0 | Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. |
| 287872 | 720.841 | RA Amort - Tax PR Adj CA | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287873 | 720.842 | RA Amort - Tax PR Adj ID | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287874 | 720.843 | RA Amort - Tax PR Adj OR | (1,018,220) | (1,018,220) | 0 | 0 | 0 | 0 | Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287875 | 720.844 | RA Amort - Tax PR Adj UT | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |

| | | | | | | | | | | |
|--|---------|---|--|---------------|---------------|---|---|-------------|-------------|--|
| 287877 | 720.846 | RA Amort - Tax PR Adj WY | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010. |
| 287918 | 705.400 | RL - Injuries & Damages Reserve - OR | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. |
| 287917 | 705.451 | RL - Property Insurance Reserve - OR | | 0 | 0 | 0 | 0 | 0 | 0 | Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287916 | 705.455 | RL - Property Insurance Reserve - WY | | (178,699) | (178,699) | 0 | 0 | 0 | 0 | Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred. |
| 287649 | 730.170 | RA - FAS133 Unrealized Gain/Loss | | (32,416,108) | (32,416,108) | 0 | 0 | 0 | 0 | Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. |
| 287886 | 415.837 | RA - Frozen MTM | | (46,685,346) | (46,685,346) | 0 | 0 | 0 | 0 | Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. |
| FERC 283 - Other | | | | | | | | | | |
| 287995 | 720.550 | Accrued CIC Severance | | (9,806) | 0 | 0 | 0 | 0 | (9,806) | Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees. |
| 287891 | 505.180 | Accrued Insurance Premium Tax | | (129,991) | (129,991) | 0 | 0 | 0 | 0 | Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. |
| 287650 | 205.100 | Coal Pile Inventory Adjustment | | (3,062,782) | (3,062,782) | 0 | 0 | 0 | 0 | Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory. |
| 287879 | 415.898 | Deferred Coal Costs - Naughton Contract Settlement | | (1,044,529) | (1,044,529) | 0 | 0 | 0 | 0 | Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement. |
| 287460 | 720.800 | FAS 158 Pension Liability | | 0 | 0 | 0 | 0 | 0 | 0 | Total unfunded pension liability as required under FAS 158. |
| 287661 | 425.360 | Hermiston Swap | | (1,406,355) | (1,406,355) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. |
| 287750 | 425.310 | Hydro Relicensing Obligation | | 0 | 0 | 0 | 0 | 0 | 0 | Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. |
| 287656 | 425.280 | Joseph Settlement | | (160,757) | (160,757) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287967 | 320.290 | LT Prepaid IBEW 57 Pension Contribution | | (223,117) | 0 | 0 | 0 | 0 | (223,117) | Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding. |
| 287609 | 105.241 | Malin SHL (Tax Int. - Tax Rent + Book Depreciation) | | 0 | 0 | 0 | 0 | 0 | 0 | Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID. |
| 137507 | 210.185 | Prepaid Aircraft Maintenance | | (4,031) | (4,031) | 0 | 0 | 0 | 0 | Book - tax difference on prepaid account for any major overhaul and amortization. |
| 137512 | 320.291 | Prepaid IBEW 57 Pension Contribution - Current | | (1,593,942) | 0 | 0 | 0 | 0 | (1,593,942) | Prefunded contributions to Local 57 pension fund are recorded as prepaid expense. |
| 287689 | 210.180 | Prepaid Membership Fees | | (2,273,169) | (2,273,169) | 0 | 0 | 0 | 0 | Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less. |
| 137513 | 210.195 | Prepaid Surety Bond | | (60,245) | (60,245) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. |
| 287685 | 210.130 | Prepaid Taxes - ID PUC | | (131,155) | (131,155) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less. |
| 287662 | 210.100 | Prepaid Taxes - OR PUC | | (327,126) | (327,126) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less. |
| 287708 | 210.200 | Prepaid Taxes - Property Taxes | | (8,301,728) | 0 | 0 | 0 | (8,301,728) | 0 | Book-tax difference associated with the timing of deductibility of property taxes. |
| 287664 | 210.120 | Prepaid Taxes - UT PUC | | (1,013,763) | (1,013,763) | 0 | 0 | 0 | 0 | Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less. |
| 137511 | 210.190 | Prepaid Water Rights | | (261,694) | (261,694) | 0 | 0 | 0 | 0 | Regulatory asset accrued for prepaid water rights and water fees. |
| 287927 | 100.110 | RA - Solar ITC Basis Adjustment - Gross-up | | (31,239) | (31,239) | 0 | 0 | 0 | 0 | The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference. |
| 287653 | 425.250 | TGS Buyout | | (29,852) | (29,852) | 0 | 0 | 0 | 0 | Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. |
| 287770 | 120.205 | Trapper Mining Stock Basis | | (1,557,524) | (1,557,524) | 0 | 0 | 0 | 0 | Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes. |
| 287859 | 910.935 | Unrealized Gain/Loss from Trading Securities | | (509,935) | 0 | 0 | 0 | 0 | (509,935) | Book-tax difference for unrealized gains and losses on deferred compensation plan investments. |
| 287965 | 415.836 | Current Asset - Frozen MTM | | (68,559) | (68,559) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287966 | 415.834 | Noncurrent Asset - Frozen MTM | | (49,948) | (49,948) | 0 | 0 | 0 | 0 | Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative. |
| 287492 | ---- | OR BETC - Purchased Credits - Non-Cash | | (293,220) | (293,220) | 0 | 0 | 0 | 0 | Book-tax difference related to the Gain on purchased Business Energy Tax Credits. |
| Rounding | | | | (5) | (5) | | | | | |
| Subtotal - p277 | | | | (633,311,644) | (619,499,864) | 0 | 0 | (8,301,728) | (5,510,052) | |
| Less FASB 109 Above if not separately removed | | | | (169,299,154) | (169,299,154) | 0 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | | (464,012,490) | (450,200,710) | 0 | 0 | (8,301,728) | (5,510,052) | |

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

Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | Page 263, Col (i) | Allocator | Allocated Amount |
|--|---------------------------|-----------------------------|--------------------------|
| Plant Related | | Net Plant Allocator | |
| Real Property | 122,566,566 | | |
| Possessory taxes | 471,896 | | |
| 1 Total Plant Related | 123,038,462 | 24.0662% | 29,610,732 |
| Labor Related | | Wages & Salary Allocator | |
| Federal FICA | 0 | | |
| Federal Unemployment | 0 | | |
| State Unemployment | 0 | | |
| 2 Total Labor Related | 0 | 7.9490% | 0 |
| Other Included | | Net Plant Allocator | |
| Annual Report | 71,948 | | |
| 3 Total Other Included | 71,948 | 24.0662% | 17,315 |
| 4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) | 123,110,410 | | <u>29,628,047</u> |
| Currently Excluded | | | |
| Local Franchise | 32,230,199 | | |
| Montana Energy License | 203,996 | | |
| Montana Wholesale Energy | 143,304 | | |
| Idaho Generation Tax (KWh) | 34,818 | | |
| Oregon Department of Energy | 994,823 | | |
| Wyoming Wind Generation Tax | 2,075,142 | | |
| Washington Public Utility Tax | 12,593,513 | | |
| Other (Navajo Nation, Business & Occupation, Other) | 29,191 | | |
| 5 Subtotal Excluded Taxes | 48,304,986 | | |
| 6 Total Other Taxes Included and Excluded (Line 4 + Line 5) | <u>171,415,396</u> | | |
| 7 Total Other Taxes | | | |
| 114.14c | <u>171,415,396</u> | | |
| 8 Difference (Line 6 - Line 7) | 0 | | |

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

| Line | Description | Notes | Reference | Value |
|---|--|--------|---------------------|--------------------|
| Account 454 - Rent from Electric Property | | | | |
| 1 | Rent from Electric Property - Transmission Related | | | 3,573,674 |
| 2 | Pole Attachments - Transmission Related | | | 196,080 |
| 3 | Distribution Underbuild - Transmission Related | | <i>detail below</i> | 555,768 |
| 4 | Various Rents - Transmission Related | | | 771,874 |
| 5 | Miscellaneous General Revenues | | <i>detail below</i> | 291,867 |
| 6 | Account 454 subtotal | | (Sum Lines 1-5) | 5,389,263 |
| Account 456 - Other Electric Revenues (Note 1) | | | | |
| 7 | Transmission for Others | Note 3 | Attachment 13 | 23,557,412 |
| 8 | Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor | Note 3 | | 0 |
| 9 | Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner | | Attachment 13 | 116,765,899 |
| 10 | Facilities Charges including Interconnection Agreements | Note 2 | | 1,865,375 |
| 11 | Transmission maintenance revenue | | Account 456.2 | 609,407 |
| 12 | Account 456 subtotal | | (Sum Lines 7-11) | 142,798,094 |
| 13 | Appendix A input: Gross Revenue Credits | | (Sum Lines 6 & 12) | 148,187,356 |

Detail for selected items above

Miscellaneous General Revenues

| | |
|--|----------------|
| Rents - General | 137,723 |
| One Utah Center and North Temple office subleases | 2,852,318 |
| Parking Rent: Lloyd Center, Portland, Oregon | 670,588 |
| Rents - non Common | 11,125 |
| Total Miscellaneous General Revenue | 3,671,755 |
| Wages & Salary Allocator | 7.95% |
| Total Allocated Miscellaneous General Revenue | 291,867 |

Distribution Underbuild

| | |
|---|----------------|
| Third party attachments | 0 |
| Common pole location fixed annual revenue credit | fixed 555,768 |
| Distribution Underbuild - Transmission related | 555,768 |

Notes

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

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

| | | | |
|---|---|--|-------------|
| A | Return and Taxes with 100 Basis Point increase in ROE | | |
| B | 100 Basis Point increase in ROE and Income Taxes | Appendix A input: Line 127 + Line 137 from below | 344,326,253 |
| | 100 Basis Point increase in ROE | | 1.00% |

Return Calculation

| | | | Notes | Reference (Appendix A Line or Source) | |
|-----|---|---|---------------|---------------------------------------|--------------------|
| 117 | Debt percent | Total Long Term Debt | (Notes Q & R) | (Line 90 / (Lines 90 + 110 +116)) | 48.63% |
| 118 | Preferred percent | Preferred Stock | | (Line 110 / (Lines 90 + 110 +116)) | 0.02% |
| 119 | Common percent | Common Stock | (Notes Q & R) | (Line 116 / (Lines 90 + 110 +116)) | 51.35% |
| 120 | Debt Cost | Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt | | (Line 103 / Line 96) | 5.17% |
| 121 | Preferred Cost | Preferred Stock cost = Preferred Dividends / Total Preferred Stock | | (Line 111 / Line 110) | 6.75% |
| 122 | Common Cost | Common Stock | (Note H) | Fixed plus 100 basis points | 10.80% |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * Line 120) | 2.52% |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * Line 121) | 0.00% |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * Line 122) | 5.55% |
| 126 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 123 to 125) | 8.06% |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 52 * Line 126) | 243,724,778 |

Composite Income Taxes

| | | | | | |
|-------------------------|---|---|--|----------------------------------|--------------------|
| Income Tax Rates | | | | | |
| 128 | FIT = Federal Income Tax Rate | | | | 35.00% |
| 129 | SIT = State Income Tax Rate or Composite | | | | 4.54% |
| 130 | p = percent of federal income tax deductible for state purposes | | | Per state tax code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | | 37.95% |
| 132 | CIT = T / (1-T) | | | | 61.16% |
| 133 | 1 / (1-T) | | | | 161.16% |
| ITC Adjustment | | | | | |
| 134 | Amortized Investment Tax Credit | | | Attachment 5 | (1,207,932) |
| 135 | ITC Adjust. Allocated to Trans. - Grossed Up | | | (Line 134 * (1 / (1 - Line 131)) | (1,946,739) |
| 136 | Income Tax Component = | $CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | | 102,548,214 |
| 137 | Total Income Taxes | | | | 100,601,474 |

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Detail/notes | |
|--|---|--------------------------------------|-----------|---------|-----------------------|------------------|
| | Calculation of Transmission Plant In Service | Source | Footnotes | Year | Balance | |
| 1 | December | 206.58b | | 2013 | 5,231,106,254 | - |
| 2 | January | Monthly Balances | | 2014 | 5,233,613,827 | - |
| 3 | February | Monthly Balances | | 2014 | 5,244,488,732 | - |
| 4 | March | Monthly Balances | | 2014 | 5,247,437,900 | - |
| 5 | April | Monthly Balances | | 2014 | 5,258,345,357 | - |
| 6 | May | Monthly Balances | | 2014 | 5,280,106,766 | - |
| 7 | June | Monthly Balances | | 2014 | 5,278,366,017 | - |
| 8 | July | Monthly Balances | | 2014 | 5,290,285,702 | - |
| 9 | August | Monthly Balances | | 2014 | 5,316,162,563 | - |
| 10 | September | Monthly Balances | | 2014 | 5,321,999,819 | - |
| 11 | October | Monthly Balances | | 2014 | 5,331,655,098 | - |
| 12 | November | Monthly Balances | | 2014 | 5,361,133,701 | - |
| 13 | December | 207.58g | | 2014 | 5,387,870,877 | - |
| 15 14 | Transmission Plant In Service | (sum lines 1-13) /13 | (Note M) | True-up | 5,290,967,124 | Appendix A input |
| | Calculation of Distribution Plant In Service | Source | | Year | Balance | |
| 15 | December | 206.75b | | 2013 | 6,023,412,371 | - |
| 16 | January | Monthly Balances | | 2014 | 6,037,299,629 | - |
| 17 | February | Monthly Balances | | 2014 | 6,043,996,135 | - |
| 18 | March | Monthly Balances | | 2014 | 6,055,643,529 | - |
| 19 | April | Monthly Balances | | 2014 | 6,066,051,252 | - |
| 20 | May | Monthly Balances | | 2014 | 6,076,687,903 | - |
| 21 | June | Monthly Balances | | 2014 | 6,098,773,255 | - |
| 22 | July | Monthly Balances | | 2014 | 6,107,463,406 | - |
| 23 | August | Monthly Balances | | 2014 | 6,119,083,668 | - |
| 24 | September | Monthly Balances | | 2014 | 6,139,387,945 | - |
| 25 | October | Monthly Balances | | 2014 | 6,152,508,007 | - |
| 26 | November | Monthly Balances | | 2014 | 6,165,773,109 | - |
| 27 | December | 206.75g | | 2014 | 6,190,391,727 | - |
| 28 | Distribution Plant In Service | (sum lines 15-27) /13 | | True-up | 6,098,190,149 | - |
| | Calculation of Intangible Plant In Service | Source | | Year | Balance | |
| 29 | December | 204.5b | | 2013 | 857,285,828 | - |
| 30 | December | 204.5g | | 2014 | 880,195,124 | - |
| 19 31 | Intangible Plant In Service | (sum lines 29 & 30) /2 | (Note N) | True-up | 868,740,476 | Appendix A input |
| | Calculation of General Plant In Service | Source | | Year | Balance | |
| 32 | December | 206.99b | | 2013 | 1,417,753,200 | - |
| 33 | December | 207.99g | | 2014 | 1,445,031,807 | - |
| 18 34 | General Plant In Service | (sum lines 32 & 33) /2 | (Note N) | True-up | 1,431,392,503 | Appendix A input |
| | Calculation of Production Plant In Service | Source | | Year | Balance | |
| 35 | December | 204.46b | | 2013 | 11,049,334,932 | - |
| 36 | January | Monthly Balances | | 2014 | 11,050,560,684 | - |
| 37 | February | Monthly Balances | | 2014 | 11,054,092,969 | - |
| 38 | March | Monthly Balances | | 2014 | 11,104,340,752 | - |
| 39 | April | Monthly Balances | | 2014 | 11,107,466,375 | - |
| 40 | May | Monthly Balances | | 2014 | 11,836,565,380 | - |
| 41 | June | Monthly Balances | | 2014 | 11,839,752,317 | - |
| 42 | July | Monthly Balances | | 2014 | 11,841,264,238 | - |
| 43 | August | Monthly Balances | | 2014 | 11,843,446,337 | - |
| 44 | September | Monthly Balances | | 2014 | 11,848,217,095 | - |
| 45 | October | Monthly Balances | | 2014 | 11,874,977,869 | - |
| 46 | November | Monthly Balances | | 2014 | 11,912,482,869 | - |
| 47 | December | 204.46g | | 2014 | 11,922,598,581 | - |
| 48 | Production Plant In Service | (sum lines 35-47) /13 | | True-up | 11,560,392,338 | - |
| 49 | Electric Plant Sold | 206.102g | | | 0 | - |
| 6 50 | Total Plant In Service | (sum lines 14, 28, 31, 34, 48, & 49) | (Note M) | True-up | 25,249,682,591 | Appendix A input |

PacifiCorp
Attachment 5 - Cost Support

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 | 2013 | 1,361,684,760 | - | |
| 52 | January | Monthly Balances | 2014 | 1,368,005,646 | | |
| 53 | February | Monthly Balances | 2014 | 1,373,640,643 | | |
| 54 | March | Monthly Balances | 2014 | 1,380,135,454 | | |
| 55 | April | Monthly Balances | 2014 | 1,386,596,698 | | |
| 56 | May | Monthly Balances | 2014 | 1,392,225,953 | | |
| 57 | June | Monthly Balances | 2014 | 1,394,614,310 | | |
| 58 | July | Monthly Balances | 2014 | 1,400,406,306 | | |
| 59 | August | Monthly Balances | 2014 | 1,407,271,909 | | |
| 60 | September | Monthly Balances | 2014 | 1,412,379,617 | | |
| 61 | October | Monthly Balances | 2014 | 1,418,912,155 | | |
| 62 | November | Monthly Balances | 2014 | 1,425,589,642 | | |
| 63 | December | 219.25c | 2014 | 1,432,003,537 | | |
| 25 | 64 | Transmission Accumulated Depreciation | (sum lines 51-63) /13 (Note M) | True-up | 1,396,421,279 | Appendix A input |
| Calculation of Distribution Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 65 | December | Prior year 219.26c | 2013 | 2,387,803,953 | - | |
| 66 | January | Monthly Balances | 2014 | 2,395,760,032 | | |
| 67 | February | Monthly Balances | 2014 | 2,401,422,432 | | |
| 68 | March | Monthly Balances | 2014 | 2,411,187,796 | | |
| 69 | April | Monthly Balances | 2014 | 2,419,446,662 | | |
| 70 | May | Monthly Balances | 2014 | 2,426,908,264 | | |
| 71 | June | Monthly Balances | 2014 | 2,435,239,539 | | |
| 72 | July | Monthly Balances | 2014 | 2,442,449,212 | | |
| 73 | August | Monthly Balances | 2014 | 2,449,808,255 | | |
| 74 | September | Monthly Balances | 2014 | 2,456,030,398 | | |
| 75 | October | Monthly Balances | 2014 | 2,463,120,247 | | |
| 76 | November | Monthly Balances | 2014 | 2,471,612,514 | | |
| 77 | December | 219.26c | 2014 | 2,479,873,031 | - | |
| 78 | Distribution Accumulated Depreciation | (sum lines 65-77) /13 | True-up | 2,433,897,103 | | |
| Calculation of Intangible Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 79 | December | Prior year 200.21c | 2013 | 529,162,303 | - | |
| 80 | December | 200.21c | 2014 | 555,584,758 | - | |
| 8 | 81 | Accumulated Intangible Depreciation | (sum lines 79 & 80) /2 (Note N) | True-up | 542,373,530 | Appendix A input |
| Calculation of General Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 82 | December | Prior year 219.28c | 2013 | 539,021,263 | - | |
| 83 | December | 219.28c | 2014 | 580,388,319 | - | |
| 26 | 84 | Accumulated General Depreciation | (sum lines 82 & 83) /2 (Note N) | True-up | 559,704,791 | Appendix A input |
| Calculation of Production Accumulated Depreciation | | | | | | |
| | Source | | Year | Balance | | |
| 85 | December | Prior year 219.20 through 219.24 | 2013 | 3,575,241,488 | | |
| 86 | January | Monthly Balances | 2014 | 3,606,540,693 | | |
| 87 | February | Monthly Balances | 2014 | 3,641,053,195 | | |
| 88 | March | Monthly Balances | 2014 | 3,670,419,340 | | |
| 89 | April | Monthly Balances | 2014 | 3,700,293,632 | | |
| 90 | May | Monthly Balances | 2014 | 3,698,922,639 | | |
| 91 | June | Monthly Balances | 2014 | 3,726,763,427 | | |
| 92 | July | Monthly Balances | 2014 | 3,753,871,514 | | |
| 93 | August | Monthly Balances | 2014 | 3,786,932,161 | | |
| 94 | September | Monthly Balances | 2014 | 3,817,770,638 | | |
| 95 | October | Monthly Balances | 2014 | 3,850,419,195 | | |
| 96 | November | Monthly Balances | 2014 | 3,875,375,533 | | |
| 97 | December | 219.20 through 219.24 | 2014 | 3,902,924,345 | - | |
| 98 | Production Accumulated Depreciation | (sum lines 85-97) /13 | True-up | 3,738,963,677 | | |
| 7 | 99 | Accumulated Depreciation (Total Electric Plant) | (sum lines 64, 78, 84, & 98) (Note M) | True-up | 8,128,986,850 | Appendix A input |
| 100 | Total Accumulated Depreciation | (sum lines 64, 78, 81, 84, & 98) | True-up | 8,671,360,380 | | |

PacifiCorp
Attachment 5 - Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | |
|--|-----------------------------------|--------------|---------|----------------------|-------------------------------------|
| | Undistributed Stores Expense | Prior Year | 227.16c | 0 | |
| | | Current Year | 227.16c | 0 | |
| 39 | (Note N) Appendix A input | True-up | | 0 | beg-of-year and end-of-year average |
| | Construction Materials & Supplies | Prior Year | 227.5c | 91,333,148 | |
| | | Current Year | 227.5c | 111,221,100 | |
| 42 | (Note N) Appendix A input | True-up | | 101,277,124 | beg-of-year and end-of-year average |
| | Transmission Materials & Supplies | Prior Year | 227.8c | 678,432 | |
| | | Current Year | 227.8c | 490,752 | |
| 45 | (Note N) Appendix A input | True-up | | 584,592 | beg-of-year and end-of-year average |

| 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 | (5,019,198) | 24.07% | (1,207,932) | |
| | Rate Base Adjustment | | | | | | |
| | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Current beg of year balance | 266 footnotes | 1,445,358 | | | |
| | | Current end of year balance | 266 footnotes | 748,926 | | | |
| 35 | Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base | Average | | 1,097,142 | 24.07% | 264,041 | (enter negative in Appendix A) |

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Transmission Related | Non-transmission Related | Details |
|--|---------------------------------------|--------------|---------|----------------------|-------------------------|-----------------------------|--|
| | Land Held for Future Use | | | | | | |
| | | Prior Year | 214.47d | 23,368,811 | 3,707,729 | 19,661,082 | Detail for transmission-related value on Attachment 12 |
| | | Current Year | 214.47d | 23,319,217 | 3,657,534 | 19,661,683 | Detail for transmission-related value on Attachment 12 |
| 23 | (Notes B & L) Appendix A input | True-up | | | 3,682,632 | | beg-of-year and end-of-year average |

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | Adjusted Total | Details |
|--|-------------------------------------|-------------------|--|
| Excluded Membership Dues Expense | | | |
| Centre for Energy Advancement through Technological Innovation (CEATI) | component of 335 Ln 1b | 55,050 | |
| National Automated Clearinghouse Association (NACHA) | component of 335 Ln 1b | 417 | |
| National Coal Transportation Association | component of 335 Ln 1b | 1,500 | |
| National Electric Energy Testing Research and Application Center | component of 335 Ln 1b | 95,000 | |
| National Joint Utilities | component of 335 Ln 1b | 10,500 | |
| Pacific Northwest Utilities Conference Committee | component of 335 Ln 1b | 71,253 | |
| 63 Total | (Note C) Appendix A Input | 233,720 | |
| PBOP | | | |
| Fixed PBOP expense | FERC Authorized | 15,236,246 | |
| Actual PBOP expense | Attachement 17 | (1,176,426) | |
| 58 Adjusted total (Current year actual) | Appendix A Input | 16,412,672 | Authorized minus Att 17 = Current year actual PBOP expense |
| Property Insurance | | | |
| Property Insurance Account 924 | 323.185b | 15,633,179 | |
| 70 Total | (Note F) Appendix A Input | 15,633,179 | |

Regulatory Expense Related to Transmission Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | Form No. 1 Amount | Transmission Related Appendix A input | Non-transmission Related | Details |
|--|---------|----------------------|---|-----------------------------|-----------|
| Directly Assigned A&G | | | | | |
| Specific Transmission related Regulatory Expenses | | | | | |
| Federal Energy Regulatory Commission: | | | | | |
| Annual Fee | 350.37d | 1,782,520 | 1,782,520 | | |
| Annual Fee - hydro | 350.38d | 1,940,450 | | 1,940,450 | |
| Transmission Rate Case | 350.39d | 108,012 | 108,012 | | |
| Other Regulatory | 350.40d | 2,344,209 | 677,220 | | 1,666,989 |
| FERC Transmission Rate Case (MEHC services) | 350.44d | 348 | 348 | | |
| 67 Total | sum | 6,175,539 | 2,568,100 | 3,607,439 | |

PacifiCorp
Attachment 5 - Cost Support

Safety Related Advertising Cost Support

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Form No. 1 Amount | Safety Related Appendix A Input | Non-safety Related | Details |
|--|--|----------|--|----------------------|------------------------------------|-----------------------|------------------------------|
| Directly Assigned A&G | | | | | | | |
| 68 | General Advertising Exp Account 930.1 - Safety-related Advertising | 323.191b | | 6,832 | 0 | 6,832 | 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 | | 6,832 | 0 | 6,832 | Based on FERC 930.1 download |

Multistate worksheet

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

Adjustments to Transmission O&M

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total | Plus adjustments | Transmission Related Appendix A input | Details |
|--|--|----------|--|-------------|------------------|--|--|
| 53 | Transmission O&M | 321.112b | | 211,983,804 | (331,294) | 211,652,510 | |
| Adjustment for Ancillary Services Accounts 561-561.5 | | | | | | | |
| | (561) Load Dispatching | 321.84b | | 0 | | | |
| | (561.1) Load Dispatch-Reliability | 321.85b | | 0 | | | |
| | (561.2) Load Dispatch-Monitor and Operate Transmission System | 321.86b | | 8,490,351 | | | |
| | (561.3) Load Dispatch-Transmission Service and Scheduling | 321.87b | | 0 | | | |
| | (561.4) Scheduling, System Control and Dispatch Services | 321.88b | | 824,276 | | | |
| | (561.5) Reliability, Planning and Standards Development | 321.89b | | 1,111,085 | | | |
| 54 | Less: Cost of Providing Ancillary Services Accounts 561.0-5 | sum | | 10,425,712 | 0 | 10,425,712 | Adjustment for Ancillary Services Accounts 561-561.5 |
| 55 | Less: Account 565 | 321.96b | | 151,335,724 | 0 | 151,335,724 | |

Facility Credits under Section 30.9 of the OATT

| Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Amount | Description & Documentation |
|--|---|-----------|-----------------------------|
| Net Revenue Requirement | | | |
| 166 | Facility Credits under Section 30.9 of the OATT | 0 | Appendix A Input |
| 168 | Interest on Network Upgrade Facilities | 1,751,604 | Appendix A Input |

Other adjustments to rate base

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|-------------------------|----------|--|--|
| Network Upgrade Balance | | | | |
| 50 | Network Upgrade Balance | (Note N) | Prior Year Current Year Appendix A input | (58,242,601) (52,282,848) (55,262,724) |
| | | | | Enter negative Enter negative True-up |
| | | | | beg-of-year and end-of-year average |

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Total |
|--|---|----------|---------|------------------------------------|
| Transmission Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.7b | 92,085,625 |
| | 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 | 92,085,625 Appendix A Input |
| General Plant | | | | |
| | Depreciation expense (403) | (Note H) | 336.10b | 39,508,869 |
| | Amortization of limited term electric plant (404) | (Note H) | 336.10d | 1,144,615 |
| 77 | General Depreciation Expense Including Amortization of Limited Term Plant | (Note H) | sum | 40,653,484 Appendix A Input |
| Intangible plant | | | | |
| | Amortization of limited term electric plant (404) | (Note H) | 336.1d | 39,290,397 |
| | Amortization of other electric plant (405) | (Note H) | 336.1e | 0 |
| 78 | Total Intangible Amortization | (Note H) | sum | 39,290,397 Appendix A Input |

Less Regulatory Asset Amortizations Account 930.2

| Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions | | | | Amount |
|--|---|--|---------|--------------------------------|
| | Generating Plant Liquidated Damages-WY (detail below) | | 232.33e | |
| | Lake Side Settlement | | | 27,331 |
| | Goodnoe Hills Settlement | | | 21,250 |
| | Wyoming 2013 Settlement (Naughton Plant) | | | 5,708 |
| | Generating Plant Liquidated Damages-UT (detail below) | | 232.34e | |
| | Utah 2013 EBA Settlement (Naughton Plant) | | | 35,000 |
| 61 | Total | | sum | 89,288 Appendix A Input |

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

Instruction Summary

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

Worksheet

| Step | Month | Year | Action |
|------|-------|--------|---|
| 1 | April | Year 2 | TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Req based on Year 1 data |
| 2 | April | Year 2 | TO estimate all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up. |

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

| (L) | Plant In Service | | | | CWIP | | (S) |
|-----------|--|---------------------|------------------------------------|---------------|-------------------------------------|-------------------------------|-----|
| | (M) | (N) | (O) | (P) | (Q) | (R) | |
| | Other Transmission PIS Amount (A x L) | 0 Amount (J x L) | Other Transmission PIS (M / 13) | 0 (N / 13) | Transmission CWIP Amount (K x L) | Transmission CWIP (O / 13) | |
| Weighting | - | - | - | - | - | - | |
| 13 | - | - | - | - | - | - | |
| 12 | - | - | - | - | - | - | |
| 11 | - | - | - | - | - | - | |
| 10 | - | - | - | - | - | - | |
| 9 | - | - | - | - | - | - | |
| 8 | - | - | - | - | - | - | |
| 7 | - | - | - | - | - | - | |
| 6 | - | - | - | - | - | - | |
| 5 | - | - | - | - | - | - | |
| 4 | - | - | - | - | - | - | |
| 3 | - | - | - | - | - | - | |
| 2 | - | - | - | - | - | - | |
| 1 | - | - | - | - | - | - | |

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

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

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

| |
|-----------------|
| Not for true-up |
| Not for true-up |

| Estimated Life | 58 |
|--|----------|
| Estimated Depreciation for Attachment 7 | |
| Jan | 11.5 |
| Feb | 10.5 |
| Mar | 9.5 |
| Apr | 8.5 |
| May | 7.5 |
| Jun | 6.5 |
| Jul | 5.5 |
| Aug | 4.5 |
| Sep | 3.5 |
| Oct | 2.5 |
| Nov | 1.5 |
| Dec | 0.5 |
| Total Estimated Depreciation for Attachment 7 | - |

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2014

| Row | A/C | Description | Oregon | | Washington | | California | | Utah | | Wyoming | | AZ, CO, MT, NM | | Idaho | | Company |
|-----|-------|---|---------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|-------|----------------|-------|---------------|-------|---------|
| | | | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Balance | Rate | Rate |
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 1 | 350.2 | Land Rights | | | | | | | | | | | | | | | 1.27% |
| 2 | 352 | Structures and Improvements | | | | | | | | | | | | | | | 1.42% |
| 3 | 353 | Station Equipment | | | | | | | | | | | | | | | 1.74% |
| 4 | 353.7 | Supervisory Equipment | | | | | | | | | | | | | | | 1.74% |
| 5 | 354 | Towers and Fixtures | | | | | | | | | | | | | | | 1.53% |
| 6 | 355 | Poles and Fixtures | | | | | | | | | | | | | | | 2.18% |
| 7 | 356 | Overhead Conductors and Devices | | | | | | | | | | | | | | | 1.88% |
| 8 | 356.2 | Clearing & Grading | | | | | | | | | | | | | | | 1.88% |
| 9 | 357 | Underground Conduit | | | | | | | | | | | | | | | 1.60% |
| 10 | 358 | Underground Conductors and Devices | | | | | | | | | | | | | | | 1.66% |
| 11 | 359 | Roads & Trails | | | | | | | | | | | | | | | 1.32% |
| 12 | | Unclassified Transmission | | | | | | | | | | | | | | | 1.76% |
| 13 | 389.2 | Land Rights | | 0.00% | | 0.00% | | 0.00% | 85,283.36 | 2.03% | 74,314.75 | 1.98% | | 0.00% | 4,867.64 | 1.17% | |
| 14 | 390 | Structures and Improvements | 78,104,726.80 | 1.86% | 12,609,862.74 | 2.52% | 3,068,691.09 | 1.71% | 90,887,604.37 | 1.53% | 10,648,529.36 | 1.95% | 385,400.84 | 1.51% | 12,393,912.74 | 1.65% | |
| 15 | 390.3 | Structures and Improvements - Office Panels | | | | | | | | | | | | | | | 6.67% |
| 16 | 391 | Office Furniture and Equipment | | | | | | | | | | | | | | | 5.00% |
| 17 | 391.2 | Office Furniture and Equipment - Personal Computers | | | | | | | | | | | | | | | 20.00% |
| 18 | 393 | Store Equipment | | | | | | | | | | | | | | | 4.00% |
| 19 | 394 | Tools, Shop and Garage Equipment | | | | | | | | | | | | | | | 4.17% |
| 20 | 395 | Laboratory Equipment | | | | | | | | | | | | | | | 5.00% |
| 21 | 397 | Communication Equipment | | | | | | | | | | | | | | | 4.30% |
| 22 | 397.2 | Communication Equipment - Mobile Radio Equipment | | | | | | | | | | | | | | | 9.09% |
| 23 | 398 | Miscellaneous Equipment | | | | | | | | | | | | | | | 5.00% |
| 24 | | Unclassified General | 1,481,704.90 | 3.59% | 236,860.42 | 4.21% | 149,604.58 | 3.83% | 1,452,359.32 | 3.42% | 629,374.92 | 4.66% | 118,651.76 | 1.93% | 268,909.94 | 3.17% | |
| 25 | 302 | Franchises and Consents | | | | | | | | | | | | | | | 6.42% |
| 26 | 303 | Miscellaneous Intangible Plant | | | | | | | | | | | | | | | 4.12% |
| 27 | 390.1 | Leasehold Improvements - Gen | | | | | | | | | | | | | | | 4.35% |

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 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 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 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, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9b - Load Divisor for True up
2014

| Column | | | OATT (Part III - Network Service) | | | | | | | | | | | | | | f |
|----------------|-----|------|-----------------------------------|-----------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------|---------------------------|---------------------------|------------------------|-----------------|-----------------|----------------------|-----------|---|
| Customer Class | Day | Time | PacifiCorp NFS | BPA Yakama NFO SA 328 | BPA Gazley NFO SA 229 | BPA Clark PUD NFO SA 735 | BPA: Benton REA NFO SA 539 | BPA Oregon Wind NFO SA 538 | Tri-State NFO SA 628 | Noble Americas NFO SA 299 | Basin Electric NFO SA 505 | Black Hills NFO SA 347 | USBR NFO SA 506 | WAPA NFO SA 175 | Iberdrola NFO SA 742 | Total NFO | |
| Jan | 6 | 8 | 8,455 | 6.10 | 3.33 | 24.93 | 1.24 | 0.29 | 0.07 | 18.01 | 0.23 | 53.59 | 0.00 | 0.00 | 3.17 | 111 | |
| Feb | 6 | 8 | 8,712 | 7.07 | 3.26 | 37.74 | 1.71 | 0.42 | 16.56 | 19.44 | 0.24 | 58.21 | 0.01 | - | 3.69 | 148 | |
| March | 18 | 8 | 7,640 | 6.55 | 3.13 | 21.96 | 1.11 | - | 13.97 | 19.36 | 0.81 | 40.15 | 0.01 | - | 2.83 | 110 | |
| April | 1 | 8 | 7,381 | 5.83 | 3.17 | 18.88 | 1.01 | 0.03 | 0.57 | 18.84 | 0.78 | 41.16 | 0.29 | 0.00 | 2.73 | 93 | |
| May | 28 | 15 | 8,198 | 5.41 | 2.61 | 10.49 | 0.40 | - | 0.08 | 19.57 | 0.21 | 45.27 | 0.55 | 2.98 | 3.42 | 91 | |
| Jun | 24 | 17 | 8,909 | 5.03 | 3.09 | 10.53 | 0.32 | 0.03 | 0.84 | 21.82 | 0.15 | 37.65 | 0.62 | 2.85 | 3.55 | 86 | |
| Jul | 14 | 16 | 10,314 | 6.13 | 3.16 | 12.27 | 0.41 | 0.03 | 0.56 | 23.48 | 0.30 | 45.29 | 0.62 | 3.34 | 3.97 | 100 | |
| Aug | 11 | 16 | 9,635 | 5.58 | 3.70 | 15.55 | 0.34 | 0.09 | 0.05 | 24.02 | 0.23 | 53.74 | 0.63 | 2.91 | 4.28 | 111 | |
| Sept | 17 | 16 | 8,718 | 5.51 | 2.88 | 9.93 | 0.15 | 0.29 | 0.18 | 21.05 | 0.80 | 40.70 | 0.36 | 1.65 | 4.52 | 88 | |
| Oct | 6 | 16 | 7,245 | 5.27 | 3.05 | 10.82 | 0.29 | 0.38 | 11.82 | 21.67 | 0.28 | 31.77 | 0.29 | 1.12 | 4.66 | 91 | |
| Nov | 17 | 8 | 8,301 | 6.36 | 2.94 | 26.19 | 1.22 | 0.48 | 21.09 | 18.09 | 0.28 | 47.83 | 0.00 | 0.00 | 5.11 | 130 | |
| Dec | 30 | 19 | 8,870 | 4.83 | 3.38 | 29.68 | 1.55 | - | 32.12 | 19.29 | 0.32 | 54.72 | 0.01 | 0.00 | 5.38 | 151 | |
| Total | | | 102,378 | 70 | 38 | 229 | 10 | 2 | 98 | 245 | 5 | 550 | 3 | 15 | 47 | 1,311 | |
| Avg 12CP | | | 8,531 | 5.80 | 3 | 19 | 1 | 0 | 8 | 20 | 0 | 46 | 0 | 1 | 4 | 109 | |

| Other Service | | | | | | j |
|-----------------|----------------|-------------------|--|---------------|----------|----------|
| UAMPS OS RS 297 | UMPA OS RS 637 | Deseret OS RS 280 | Western Area Power Administration OS RS 262/RS 263 | APS OS RS 436 | Total OS | Total OS |
| 354 | 92 | 71 | 328 | - | 845 | 845 |
| 352 | 84 | 79 | 330 | - | 845 | 845 |
| 292 | 74 | 91 | 285 | - | 742 | 742 |
| 252 | 52 | 71 | 299 | - | 674 | 674 |
| 442 | 118 | 72 | 298 | - | 931 | 931 |
| 527 | 144 | 111 | 275 | - | 1,057 | 1,057 |
| 630 | 192 | 92 | 308 | - | 1,223 | 1,223 |
| 587 | 164 | 89 | 301 | - | 1,141 | 1,141 |
| 527 | 145 | 96 | 336 | - | 1,104 | 1,104 |
| 383 | 98 | 79 | 243 | - | 803 | 803 |
| 329 | 96 | 72 | 314 | - | 810 | 810 |
| 400 | 86 | 78 | 342 | - | 906 | 906 |
| 5075 | 1,345 | 1,001 | 3,659 | - | 11,079 | 11,079 |
| 423 | 112 | 83 | 305 | - | 923 | 923 |

| Column | | | OATT Part II Long-Term Firm Point-to-Point Transmission Service | | | | | | | | | | | | | | | | | g | |
|----------------|-----|------|---|-----------------------------|-------------------|---------------------------|------------------------|----------------------|-------------------------|--------------------|--------------------|--------------------------------------|--|-------------------------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------|
| Customer Class | Day | Time | PacifiCorp LTP Various | Black Hills, Inc. LTP SA 67 | BPA GS LTP SA 179 | BPA Loss Creek LTP SA 656 | Idaho Power LTP SA 212 | Iberdrola LTP SA 279 | Thermo No. 1 LTP SA 568 | Powerex LTP SA 169 | NextEra LTP SA 733 | State of South Dakota LTP SA 170/779 | Sacramento Municipal Utility District LTP SA 751 | Salt River Project LTP SA 765 | Losses LTP - | Powerex LTP SA 700 | Powerex LTP SA 701 | Powerex LTP SA 702 | Powerex LTP SA 748 | Powerex LTP SA 749 | Total LTP |
| Jan | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| Feb | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| March | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| April | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| May | | | 2,777 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 135 | 67 | 67 | 66 | 50 | 150 | 3,715 |
| Jun | | | 2,872 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 142 | 67 | 67 | 66 | 50 | 150 | 3,869 |
| Jul | | | 2,846 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 141 | 67 | 67 | 66 | 50 | 150 | 3,842 |
| Aug | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | - | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,529 |
| Sept | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,533 |
| Oct | | | 2,546 | 50 | 18 | 56 | 75 | 30 | 11 | 80 | 80 | 4 | 30 | 25 | 128 | 67 | 67 | 66 | 50 | 150 | 3,533 |
| Nov | | | 2,451 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 122 | 67 | 67 | 66 | 50 | 150 | 3,376 |
| Dec | | | 2,451 | 50 | 18 | 56 | - | 30 | 11 | 80 | 99 | 4 | 30 | 25 | 122 | 67 | 67 | 66 | 50 | 150 | 3,376 |
| Total | | | 32,143 | 600 | 216 | 672 | 375 | 360 | 132 | 960 | 1,093 | 36 | 360 | 300 | 1,587 | 804 | 804 | 792 | 600 | 1,800 | 43,634 |
| Avg 12CP | | | 2,679 | 50 | 18 | 56 | 31 | 30 | 11 | 80 | 91 | 3 | 30 | 25 | 132 | 67 | 67 | 66 | 50 | 150 | 3,636 |

| Total & OS | Behind-Meter | Total Load |
|------------|--------------|------------|
| 9,411 | 239 | 9,650 |
| 9,705 | 223 | 9,928 |
| 8,492 | 296 | 8,788 |
| 9,220 | 254 | 9,474 |
| 8,148 | 282 | 8,430 |
| 9,220 | 254 | 9,474 |
| 10,053 | 357 | 10,409 |
| 11,636 | 331 | 11,967 |
| 10,887 | 305 | 11,192 |
| 9,909 | 306 | 10,215 |
| 8,140 | 237 | 8,377 |
| 9,241 | 204 | 9,444 |
| 9,927 | 191 | 10,118 |
| 114,768 | 3,225 | 117,993 |
| 9,564 | 269 | 9,833 |

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

| FERC Account | Account Number | Description | Balance |
|---|----------------|----------------------|----------------------|
| 1110000 | 146140 | A/Amort-Soft Dev | (423,641,803) |
| 1110000 | 146200 | A/Amort-Oth Intang | (100,101,466) |
| 1110000 | 146201 | A/Amort-Hydr-Klamath | 233,742 |
| 1110000 | 146210 | A/Amort-Oth Lic/Hydr | (12,597,150) |
| 1110000 | 146230 | A/Amort-LsHld Imprmt | (19,478,081) |
| Attachment 5 input: Total Accumulated Amortization | | | (555,584,758) |

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2014

| 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 |
|--------------|----------------|---|---------------|------------------------|--------------------------|-----------------|----------------|-------------------|---------------|---------------|
| 1651000 | 132008 | Prep Ins-Publ Liab & Prop Dam | Plant-related | \$ 1,626,960 | \$ 2,179,964 | \$ 1,903,462 | | | \$ 1,903,462 | |
| | 132012 | Prep Ins-All Purpose Insurance | Plant-related | \$ 4,918,835 | \$ 4,468,325 | \$ 4,693,580 | | | \$ 4,693,580 | |
| | 132013 | Prep Ins-D&O Liability | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132016 | Prep Ins-Minority Owned Plants | Other | \$ 373,052 | \$ 348,197 | \$ 360,625 | \$ 360,625 | | | |
| | 132045 | Prepaid Workers Compensation | Labor-related | \$ 183,742 | \$ 181,288 | \$ 182,515 | | | | \$ 182,515 |
| | 132055 | Prepaid Employee Benefit Costs | Labor-related | \$ 51,218 | \$ 1,937,444 | \$ 994,331 | | | | \$ 994,331 |
| | 132722 | W/C Prepaid Captive Prop Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| | 132723 | W/C Prepaid Captive Liab Insur - MEHC | Plant-related | \$ - | \$ - | \$ - | | | \$ - | |
| 1652000 | 132101 | OR-Prepaid Property Tax | Plant-related | \$ 11,539,928 | \$ 11,851,143 | \$ 11,695,535 | | | \$ 11,695,535 | |
| | 132200 | Prepaid Taxes (Federal, State, Local) | Other | \$ 10,389 | \$ 5,000 | \$ 7,695 | \$ 7,695 | | | |
| | 132924 | Other Prepayments - Oregon DOE Fee | Other | \$ 474,926 | \$ 519,897 | \$ 497,411 | \$ 497,411 | | | |
| 1652100 | 132095 | Prepaid Emissions Permit Fees (UT) | Other | \$ 652,603 | \$ 633,634 | \$ 643,118 | \$ 643,118 | | | |
| | 132096 | Prepaid RECs for RPS (WA) | Other | \$ (1,515) | \$ (61,209) | \$ (31,362) | \$ (31,362) | | | |
| | 132097 | Prepaid CA GHG Cap & Trade Allowances | Other | \$ 6,604,300 | \$ 6,556,730 | \$ 6,580,515 | \$ 6,580,515 | | | |
| | 132098 | Prepaid CA GHG Cap & Trade Allowances Wholesale | Other | \$ - | \$ 165,230 | \$ 82,615 | \$ 82,615 | | | |
| | 132310 | Prepaid Rating Agency Fees | Plant-related | \$ 66,333 | \$ 29,745 | \$ 48,039 | | | \$ 48,039 | |
| | 132320 | Prepaid Surety Bond | Other | \$ 158,745 | \$ 158,745 | \$ 158,745 | \$ 158,745 | | | |
| | 132603 | Other Prepay-Ashton Plant Land | Other | \$ 4,147 | \$ 3,110 | \$ 3,629 | \$ 3,629 | | | |
| | 132606 | Other Prepay - Lease Commissions | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132620 | Prepayments - Water Rights Lease | Other | \$ 1,084,455 | \$ 1,101,448 | \$ 1,092,951 | \$ 1,092,951 | | | |
| | 132621 | Prepayments - Water Rights (Ferron Canal) | Other | \$ - | \$ 334,556 | \$ 167,278 | \$ 167,278 | | | |
| | 132622 | Prepayments - Water Rights (Hntngtn-Clev) | Other | \$ 28,244 | \$ - | \$ 14,122 | \$ 14,122 | | | |
| | 132623 | Prepaid Lake Side CUWCD Water Fee | Other | \$ - | \$ 355,000 | \$ 177,500 | \$ 177,500 | | | |
| | 132630 | Prepaid OR Renewal & Habitat Restoration | Other | \$ 78,803 | \$ - | \$ 39,402 | \$ 39,402 | | | |
| | 132650 | Prepaid Dues | Other | \$ 2,156,305 | \$ 5,641,550 | \$ 3,898,928 | \$ 3,898,928 | | | |
| | 132700 | Prepaid Rent | Plant-related | \$ 99,290 | \$ 42,667 | \$ 70,978 | | | \$ 70,978 | |
| | 132705 | Prepaid Pole Contact Rental | Other | \$ 302,544 | \$ 325,283 | \$ 313,913 | \$ 313,913 | | | |
| | 132740 | Prepaid O&M - Wind | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 132755 | Prepaid Aircraft Maint | Labor-related | \$ 97,347 | \$ 10,622 | \$ 53,985 | | | | \$ 53,985 |
| | 132825 | Prepaid LGIA Transmission | Other | \$ 533,608 | \$ - | \$ 266,804 | \$ 266,804 | | | |
| | 132831 | Prepaid BPA Transmission - Wine Country | Other | \$ 863,304 | \$ 983,888 | \$ 923,496 | \$ 923,496 | | | |
| | 132900 | Prepayments - Other | Labor-related | \$ 1,062,628 | \$ 1,324,544 | \$ 1,193,586 | | | | \$ 1,193,586 |
| | 132901 | Prep Fees-Oregon Pub Util Commission | Other | \$ 804,330 | \$ 861,967 | \$ 833,149 | \$ 833,149 | | | |
| | 132903 | Prep Fees-Utah Public Service Commission | Other | \$ 2,630,729 | \$ 2,671,244 | \$ 2,650,987 | \$ 2,650,987 | | | |
| | 132904 | Prep Fees-Idaho Pub Util Commission | Other | \$ 294,039 | \$ 345,591 | \$ 319,815 | \$ 319,815 | | | |
| | 132909 | Prepaid Vehicle Licensing Fees | Labor-related | \$ - | \$ - | \$ - | | | | \$ - |
| | 132910 | Prepayments - Hardware & Software | Labor-related | \$ 8,898,383 | \$ 8,098,928 | \$ 8,498,656 | | | | \$ 8,498,656 |
| | 132926 | Prepaid Royalties | Other | \$ 842,957 | \$ 842,957 | \$ 842,957 | \$ 842,957 | | | |
| | 132998 | Prepayments - Insurance - Reclass to L-T | Plant-related | \$ (206,337) | \$ (163,314) | \$ (184,825) | | | \$ (184,825) | |
| | 132999 | Prepayments - Reclass to Long-Term | Other | \$ (1,921,192) | \$ (1,077,819) | \$ (1,499,505) | \$ (1,499,505) | | | |
| | 134000 | Long-Term Prepayments - Reclass from Current | Other | \$ 2,127,529 | \$ 1,241,132 | \$ 1,684,331 | \$ 1,684,331 | | | |
| 1653000 | 132303 | Prepaid Interest Company-Owned Life Ins | Other | \$ 2,513,551 | \$ 2,553,081 | \$ 2,533,316 | \$ 2,533,316 | | | |
| | 132304 | Prepaid Interest - SERP Life Insurance | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | 203000 | Discount on Short-Term Securities | Other | \$ - | \$ 472 | \$ 236 | \$ 236 | | | |
| 1655000 | 132400 | Prepaid Mining Costs | Other | \$ - | \$ - | \$ - | \$ - | | | |
| | | | | \$ - | \$ - | \$ - | | | | |
| | | Total Prepayments | | \$ 48,954,180 | \$ 54,470,840 | \$ 51,712,510 | \$ 22,562,668 | \$ - | \$ 18,226,769 | \$ 10,923,072 |

Allocator
Total Allocated to Transmission by Category

| | | | | |
|--|--------|----------|--------------|------------|
| | 0.000% | 100.000% | 24.066% | 7.949% |
| | \$ - | \$ - | \$ 4,386,498 | \$ 868,272 |

Appendix A input: **Total Allocated to Transmission** \$ 5,254,770

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 |
|---|------------------|------------------|
| Troutdale Substation | 6,979 | 0 |
| Hazelwood Substation | 161,944 | 161,944 |
| Harmony - W. Cedar ROW | 156,105 | 156,105 |
| Terminal - Oquirrh 138 Kv Line | 396,020 | 396,020 |
| Aeolus Substation | 1,014,053 | 1,013,577 |
| Anticline Substation | 964,505 | 964,043 |
| Tooele Substation | 42,278 | 0 |
| Bastion Property / Populus Substation | 254,753 | 254,753 |
| Chimney Butte-Paradise 230kV ROW | 598,457 | 598,457 |
| Helper Substation Expansion | 112,636 | 112,636 |
| Attachment 5 input: Total - Transmission | 3,707,729 | 3,657,534 |

| | | Prior year | Current year |
|--------------------|---------|------------|--------------|
| Total - PacifiCorp | 214.47d | 23,368,811 | 23,319,217 |

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

| Description | Revenue | MW | As Filed 1=Revenue credit 0=Denominator Treatment |
|---|-------------------|-------|--|
| Arizona Public Service RS 436 | n/a | 0.0 | 0 |
| BPA: GTA West RS 237 | 4,222,061 | n/a | 1 |
| BPA Malin RS 368 | 269,394 | n/a | 1 |
| BPA GTA S. Idaho RS 299 | 1,821,073 | n/a | 1 |
| Cowlitz RS 234 | 147,571 | n/a | 1 |
| Deseret RS 280 | n/a | 83.4 | 0 |
| Fall River RS 322 | 151,308 | n/a | 1 |
| Idaho RS 257 - Antelope Sub | 73,824 | n/a | 1 |
| Idaho RS 203 - Jim Bridger Pumps | 16,284 | n/a | 1 |
| Moon Lake RS 302 | 19,022 | n/a | 1 |
| Pacific Gas and Electric RS 607 | 14,500,000 | n/a | 1 |
| Pacific Gas and Electric RS 298 | 187,508 | n/a | 1 |
| Portland General Electric | 3,314 | n/a | 1 |
| Sierra Pacific Power RS 267 | 75,184 | n/a | 1 |
| Southern Cal Edison RS 298 | 187,508 | n/a | 1 |
| Tri-State RS 123 | 109,445 | n/a | 1 |
| USBR Crooked River RS 67 | 15,289 | n/a | 1 |
| USBR Weber Basin RS 286 | 21,481 | n/a | 1 |
| UAMPS RS 297 | n/a | 422.9 | 0 |
| UMPA RS 637 | n/a | 112.1 | 0 |
| Warm Springs RS 591 | 119,700 | n/a | 1 |
| WAPA RS 262 | n/a | 330.0 | 0 |
| WAPA RS 262-Fixed Fee | 600,000 | n/a | 1 |
| WAPA RS 263 | 57,589 | n/a | 1 |
| Sacramento Municipal Utility District Deferral Fee | 67,394 | n/a | 1 |
| Enel Cove Deferral Fee | 86,188 | n/a | 1 |
| Additional OS Revenue Credit | 806,277 | n/a | 1 |
| Att 3 input: Total OS contract revenue credits | 23,557,412 | 948.4 | |

Short-term revenue

Short-term firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 25,229,084 |
| Third parties | 1,765,652 |
| Total short-term firm | 26,994,736 |

Short-term non-firm

| | |
|---|-------------------|
| PacifiCorp Commercial and Trading (C&T) | 79,396,978 |
| Third parties | 10,374,185 |
| Total short-term non-firm | 89,771,163 |

Short term firm and non-firm

| | |
|---|--------------------|
| PacifiCorp Commercial and Trading (C&T) | 104,626,062 |
| Third parties | 12,139,837 |
| Att. 3 input: Total short term-firm and non-firm revenue | 116,765,899 |

**PacifiCorp
Attachment 14 - Cost of Capital Detail**

| Appendix A Line | Operation to apply to monthly input columns at right | Appendix A input value (result of operation specified in column to left on monthly data) | Description (Account) | Reference | Prior Year | Current Year (month end) | | | | | | | | | | | |
|-----------------|--|--|---|--------------------------------------|---------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | | (month end) | December | January | February | March | April | May | June | July | August | September | October | November |
| 86 | 13-month average | 7,078,393,385 | Bonds (221) | Form 1, pg 112, ln 18 c,d | 6,842,300,000 | 6,830,800,000 | 6,830,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,255,800,000 | 7,055,800,000 | 7,055,800,000 | 7,046,538,000 | 7,046,538,000 | 7,031,538,000 |
| 87 | 13-month average | 0 | Reacquired Bonds (222) | Form 1, pg 112, ln 19 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 13-month average | 0 | Advances from Associated Companies (223) | Form 1, pg 256, various ln, col a,b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 | 13-month average | 0 | Other Long-Term Debt (224) | Form 1, pg 112, ln 21 c,d | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 | 13-month average | 13,661,333 | Unamortized Discount (226) | Form 1, pg 112, ln 23 c,d | 13,958,237 | 13,871,773 | 13,785,310 | 13,951,721 | 13,863,133 | 13,774,544 | 13,685,956 | 13,957,367 | 13,514,845 | 13,432,323 | 13,349,801 | 13,267,280 | 13,185,043 |
| 92 | 13-month average | 34,644,580 | Unamortized Debt Expense (181) | Form 1, pg 111, ln 69 c,d | 33,721,944 | 33,486,154 | 33,264,737 | 35,749,125 | 35,535,218 | 35,370,348 | 35,409,152 | 35,146,613 | 35,042,496 | 34,791,026 | 34,539,125 | 34,287,224 | 34,036,382 |
| 93 | 13-month average | 7,635,678 | Unamortized Loss On Reacquired Debt (189) | Form 1, pg 111, ln 81 c,d | 8,089,941 | 8,013,745 | 7,937,548 | 7,861,351 | 7,785,155 | 7,710,011 | 7,634,868 | 7,559,724 | 7,484,580 | 7,409,437 | 7,334,293 | 7,259,150 | 7,184,006 |
| 94 | 13-month average | 85,639 | Unamortized Premium (225) | Form 1, pg 112, ln 22 c,d | 91,152 | 90,232 | 89,314 | 88,395 | 87,476 | 86,558 | 85,639 | 84,720 | 83,801 | 82,882 | 81,963 | 81,045 | 80,126 |
| 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 | 358,380,033 | Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY | Form 1, pg 257, ln 33 i | 29,242,025 | 29,221,593 | 29,199,077 | 30,049,325 | 30,522,855 | 30,334,076 | 30,435,193 | 30,417,097 | 30,013,169 | 29,615,503 | 29,524,527 | 29,506,870 | 29,540,747 |
| 98 | 12-month sum | 0 | Hedging Expense (as noted in Appendix A, Note R) | Company records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 12-month sum | 4,073,420 | Amort Debt Discount and Expense (428) | Form 1, pg 117, ln 63 c (portion) | 322,601 | 322,253 | 322,381 | 347,366 | 347,746 | 348,552 | 351,128 | 351,128 | 346,451 | 334,423 | 334,423 | 334,423 | 333,145 |
| 100 | 12-month sum | 905,935 | Amort Loss on Reacquired Debt (428.1) | Form 1, pg 117, ln 64 c (portion) | 81,401 | 76,197 | 76,197 | 76,197 | 76,197 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 | 75,144 |
| 101 | 12-month sum | 11,026 | Amort Premium (429) | Form 1, pg 117, ln 65 c (portion) | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 |
| 102 | 12-month sum | 0 | Amort Gain on Reacquired Debt (429.1) | Form 1, pg 117, ln 66 c (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 13-month average | 2,397,600 | Preferred Stock Issued (204) | Form 1, pg 112, ln 3 c, d | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 | 2,397,600 |
| 105 | 13-month average | 0 | Reacquired Capital Stock (217) PREFERRED ONLY | Form 1, pg 112, ln 13 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 13-month average | 0 | Premium on Preferred Stock (207) | Form 1, pg 112, ln 6 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 | 13-month average | 0 | Other Paid-In Capital (207-208) PREFERRED ONLY | Form 1, pg 112, ln 7 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 13-month average | 0 | Discount on Capital Stock (213) PREFERRED ONLY | Form 1, pg 112, ln 9 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 13-month average | 0 | Capital Stock Expense (214) PREFERRED ONLY | Form 1, pg 112, ln 10 c, d (portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 12-month sum (enter positive) | 161,902 | Preferred Dividend | Form 1, pg 118, ln 29 c | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 | 0 | 0 | 40,475 |
| 112 | 13-month average | 7,600,030,797 | Total Proprietary Capital | Form 1, pg 112, ln 16 c,d | 7,787,541,497 | 7,848,735,099 | 7,391,951,021 | 7,442,722,645 | 7,475,012,642 | 7,408,270,293 | 7,501,809,575 | 7,602,733,210 | 7,574,980,307 | 7,640,467,357 | 7,673,927,314 | 7,696,584,350 | 7,755,665,048 |
| 114 | 13-month average | 133,301,194 | Unappropriated Undistributed Subsidiary Earnings (216.1) | Form 1, pg 112, ln 12 c, d | 127,661,628 | 129,587,180 | 128,794,043 | 128,668,132 | 129,729,795 | 129,663,517 | 129,129,827 | 134,091,492 | 135,416,762 | 137,158,426 | 138,827,402 | 141,838,671 | 142,148,647 |
| 115 | 13-month average (enter negative) | (9,296,735) | Accumulated Other Comprehensive Income (219) | Form 1, pg 112, ln 15 c, d | (9,091,505) | (9,062,623) | (9,033,742) | (9,004,860) | (8,975,979) | (8,947,097) | (8,918,215) | (8,889,334) | (8,860,452) | (8,831,571) | (8,802,689) | (8,773,808) | (8,745,000) |
| n/a | - | - | Common Stock Issued (201) | Company records | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 | 3,417,945,896 |
| n/a | - | - | Other Paid-In Capital (211) | Company records | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 | 1,102,063,956 |

| Description | Total | Interest Locks | Other |
|--|-------|----------------|-------|
| Unamortized balance for gains and losses on hedges. (Note R) | 0 | 0 | 0 |
| Annual amortization for gains and losses on hedge. (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, 2014)

| 353.4 Class Assets | Acquisition value |
|--|--------------------------|
| Airbreak Switch | 27,811 |
| Breaker | 4,973,178 |
| Bus | 1,405,336 |
| Fire Protection | 768,686 |
| Foundation And Substructure | 2,292,746 |
| Insulator | 68,954 |
| Lightning Arrester | 212,569 |
| Misc | 1,629,591 |
| Relay And Control | 2,486,256 |
| Steel Structure | 274,163 |
| Step-Up Transformer | 139,821,662 |
| Total 353.4 Class Assets | 153,960,952 |
| Wind Generation Facilities | 78,195,979 |
| 34.5 kV Facilities | 7,832,460 |
| Appendix A input: Total Assets to Exclude | 239,989,391 |

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

| FERC Acct | Description | 2014 Expense |
|---------------------------------------|----------------------|--------------------|
| 4265000 | OTHER DEDUCTIONS | 13 |
| 5020000 | STEAM EXPENSES | (3,333) |
| 5060000 | MISC STEAM PWR EXP | (164,632) |
| 5063000 | MISC STEAM JVA CR | 4,110 |
| 5120000 | MANT OF BOILR PLNT | (629) |
| 5140000 | MAINT MISC STM PLN | (1,362) |
| 5350000 | OPER SUPERV & ENG | (28,092) |
| 5390000 | MSC HYD PWR GEN EX | (3,348) |
| 5480000 | GENERATION EXP | 14,489 |
| 5490000 | MIS OTH PWR GEN EX | (14,544) |
| 5530000 | MNT GEN & ELEC PLT | 2,708 |
| 5560000 | SYS CTRL & LD DISP | (3,291) |
| 5570000 | OTHER EXPENSES | (209,307) |
| 5600000 | OPER SUPERV & ENG | (102,060) |
| 5612000 | LD - MONITOR & OPER | (11,119) |
| 5615000 | REL PLAN & STDS DEV | (988) |
| 5660000 | MISC TRANS EXPENSE | (1) |
| 5680000 | MNT SUPERV & ENG | (8,636) |
| 5700000 | MAINT STATION EQIP | (4,331) |
| 5710000 | MAINT OVHD LINES | (160) |
| 5800000 | OPER SUPERV & ENG | (120,401) |
| 5810000 | LOAD DISPATCHING | (18,029) |
| 5850000 | STRT LGHT-SGNL SYS | (1,870) |
| 5880000 | MSC DISTR EXPENSES | (5,441) |
| 5900000 | MAINT SUPERV & ENG | (72,506) |
| 5920000 | MAINT STAT EQUIP | (31,136) |
| 5930000 | MAINT OVHD LINES | (337) |
| 5950000 | MAINT LINE TRNSFRM | 4,168 |
| 5970000 | MNT OF METERS | (7,655) |
| 5980000 | MNT MISC DIST PLNT | (6,697) |
| 7071000 | LBR CLR - RMP | (102,384) |
| 7072000 | LBR CLR - PACPWR | 115,698 |
| 7081000 | Stores Exp CLR - RMP | (4,796) |
| 7082000 | Stores Exp CLR - PP | (1,152) |
| 9010000 | SUPRV (CUST ACCT) | (17,372) |
| 9020000 | METER READING EXP | 30,099 |
| 9030000 | CUST RCRD/COLL EXP | 396 |
| 9031000 | CUST RCRD/CUST SYS | (9,718) |
| 9032000 | CUST ACCTG/BILL | (20,185) |
| 9033000 | CUST ACCTG/COLL | 6,701 |
| 9036000 | CUST ACCTG/COMMON | (49,134) |
| 9050000 | MISC CUST ACCT EXP | 0 |
| 9070000 | SUPRV (CUST SERV) | (2,683) |
| 9080000 | CUST ASSIST EXP | (15,186) |
| 9084000 | DSM DIRECT | (3,794) |
| 9086000 | CUST SERV | (44,206) |
| 9090000 | INFOR/INSTRCT ADV | 337 |
| 9200000 | ADMIN & GEN SALARY | (258,072) |
| 9350000 | MAINT GENERAL PLNT | (6,556) |
| Attachment 5 input: Total PBOP | | (1,176,426) |

Notes: Total expense is negative for 2014. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2014 as compared to 2013 is primarily due to changes in actuarial assumptions.

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Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail
PacifiCorp

Table with 5 columns: Item, Name/Description of CAPEX Project/Item, Energy Gateway Segment or Other Transmission, Investment Reason Description, In-service Date (Estimated), Percent Complete on May 15, 2015. Rows include various transmission and system reinforcement projects.

Table with columns: Actual Amounts PPIS (Jan 2015 to Mar 2015), Forecasted Amounts (Apr 2015 to Dec 2015), Total PPIS 2015. Rows correspond to the projects listed in the adjacent table.

Table with 2 columns: CIAC Amount est. (see note 1), One-lines identified for projects over \$5M (see note 2). Rows provide CIAC amounts and one-line diagram availability for various projects.

1 Estimated Contributions In Aid Of Construction ("CIAC") listed is for total project.

2 Due to the confidential nature of certain one-line diagrams and PacifiCorp's one-line diagram eligibility policy found at: http://www.oasis.oai.com/PPW/PPWdocs/20110210_OneLinesRequest.pdf, one-line diagrams for the projects identified above for facilities exceeding \$5 million in cost, are available upon request. Please submit requests to daterequest@pacifiCorp.com.

Summary by Segment

Summary table with 2 columns: Description, Energy Gateway Segment or Other. Rows summarize projects by segment (B, C, D, E, F, G, H).

Summary table with 13 columns: Actual Amounts PPIS (Jan 2015 to Mar 2015), Forecasted Amounts (Apr 2015 to Dec 2015), Total PPIS 2015. Rows summarize projects by segment.

Summary table with 2 columns: CIAC Amount (see note 1), One-lines identified for projects over \$5M (see note 2). Rows summarize CIAC amounts and one-line diagram availability.

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

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Enclosure 7

Summary of Material Changes

PacifiCorp
2015 Annual Update
Material Changes Summary

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

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

For the 2015 Annual Update, PacifiCorp provides the following:

- (i) A review of PacifiCorp's records has not identified any Material Change related to accounting policies, practices, and procedures that could impact the Formula Rate.
- (ii) A review of PacifiCorp's records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

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Enclosure 8

Energy Imbalance Market cost information

PacifiCorp
Supplemental information to 2015 Annual Update
Identification and description of Energy Imbalance Market ("EIM")-related charges in Transmission Formula

| | Total Cost | Allocation % | Included in 2015 Annual Update |
|--|----------------------|----------------------------------|--------------------------------|
| Capital Cost Included in Plant In Service | | | |
| Transmission Plant In Service | | | |
| FERC 353 - Station Equipment | | | |
| EIM meters - Relay and Control equipment ^[1] | \$ 685,037 | 0% | \$ - |
| EIM project - Power and Control Cable equipment (bus, wire, cable & insulators) ^[1] | 37,529 | 0% | - |
| FERC 353 subtotal | \$ 722,566 | | \$ - |
| General Plant and Equipment Assets Plant In Service | | | |
| FERC 391 - Computer Equipment | | | |
| Computer Equipment - Personal Computers | \$ 79,911 | 7.95% | \$ 6,352 |
| FERC 397 - Communication Equipment | | | |
| Communications Equipment | 1,384,769 | 7.95% | 110,075 |
| FERC 391, 397 & 106 subtotal | \$ 1,464,680 | | \$ 116,427 |
| Intangible Assets Plant In Service | | | |
| FERC 303 - Miscellaneous Intangible Plant | | | |
| CAISO -EIM Start-up costs - implementation fees | \$ 2,100,000 | 7.95% | \$ 166,928 |
| CAISO -EIM Start-up costs - development costs | 1,001,300 | 7.95% | 79,593 |
| Itron Meter Reading software | 2,542,195 | 7.95% | 202,078 |
| Control Area Scheduling software | 1,872,887 | 7.95% | 148,875 |
| Mid-office improvement project software | 557,728 | 7.95% | 44,334 |
| Interface Ranger to EIM system software | 189,791 | 7.95% | 15,086 |
| PacifiCorp internal labor and capitalized project management cost | 2,783,908 | 7.95% | 221,292 |
| FERC 303 subtotal | \$ 11,047,809 | | \$ 878,188 |
| Production Assets Plant In Service | | | |
| FERC 315 - Accessory Electric Equipment | | | |
| Steam accessory electric equipment | \$ 1,750,728 | 0% | |
| FERC 334 - Accessory Electric Equipment | | | |
| Hydro accessory electric equipment | 771,000 | 0% | |
| FERC 345 - Accessory Electric Equipment | | | |
| Other accessory electric equipment | 624,961 | 0% | |
| FERC 314, 334 & 345 subtotal | \$ 3,146,689 | | \$ - |
| Total Capital Costs | \$ 16,381,744 | | \$ 994,615 |
| O&M Expenses included in Transmission O&M | | | |
| FERC 560 - Operation Supervision and Engineering | | | |
| EIM BPA system modifications ^[2] | \$ 379,701 | | |
| Structure - Systems, process, and organizational readiness consulting service ^[3] | (873) | | |
| FERC 560 subtotal | \$ 378,828 | | |
| FERC 561 - Load dispatch - Monitor and operate transmission system | | | |
| EIM Grid Operator internal labor cost ^[4] | \$ 160,482 | | |
| FERC 561 subtotal | \$ 160,482 | | |
| FERC 569 - Maintenance of Structures | | | |
| MCG - Information technology consulting and training services ^[5] | \$ 56,650 | | |
| MCG - CAS EIM support, maintenance and hosting, 9/1/14 to 12/31/14 ^[5] | 25,132 | | |
| EnDimensions - review of CAISO uplift and neutrality charge code allocations to PacifiCorp's BAAs ^[6] | 2,803 | | |
| PacifiCorp internal labor (IT & finance) | 48,772 | | |
| Ventyx - nMarket software license costs - settled to capital ^[7] | (95,000) | | |
| FERC 569 subtotal | \$ 38,357 | | |
| Total O&M Expenses included in Transmission O&M | \$ 577,667 | Component of Appendix A, Line 57 | |
| Included in Directly Assigned A&G | | | |
| FERC 928 - Regulatory Commission Expenses | | | |
| Legal fees | \$ 443,995 | | |
| FERC 928 subtotal | \$ 443,995 | | |
| Total Included in Directly Assigned A&G | \$ 443,995 | Component of Appendix A, Line 67 | |
| Total O&M cost | | | \$ 1,021,662 |
| Total EIM costs included in 2015 Annual Update | | | \$ 2,016,276 |

Notes

- [1] The cost of upgrade of substation and power plant meters to 5-minute memory capability for EIM has been removed from the total plant in rate base as the cost associated with PacifiCorp's own loads.
- [2] EIM BPA system modifications
Charges assessed by Bonneville Power Administration ("BPA") for costs associated with modification to BPA systems to allow PacifiCorp participation in the CAISO EIM, including facilitation of PacifiCorp and California ISO's compliance with BPA operational business practices.
- [3] Structure Consulting Group, LLC ("Structure")
Negative amount represents a difference between estimated December 2013 accrual for system, process and organizational readiness consulting services and actual vendor's charges.
- [4] EIM Grid Operator internal labor cost
Cost of labor and training provided to new employees of the PacifiCorp Grid Operations.
- [5] MCG Energy Solutions, LLC ("MCG")
Information technology ("IT") consulting services includes technical assistance developing the IT model for integration and support of the EIM. PacifiCorp licenses software from MCG including Control Area Scheduler ("CAS"), Energy Accounting System ("EAS"), and Integrated Asset Manager ("IAM").
- [6] EnDimensions, LLC ("EnDimensions")
Review of California Independent System Operator ("CAISO") uplift and neutrality charge code allocations to PacifiCorp's Balancing Authority Areas ("BAAs").
- [7] Ventyx is the developer of the nMarket software platform that is used for settling EIM charges with the CAISO and allocating the charges to transmission customers. In 2014 the cost of the software was reclassified to capital expenses.

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Enclosure 9

2015 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions

PacifiCorp
Supplement to 2015 Annual Update
PacifiCorp Post-Retirement Benefits Other than Pensions

| | | 2012 | 2013 | 2014 | Source |
|---|--|----------------|------------------|--------------------|--|
| 1 | Total Company PBOP Expense (actuarial study) | 8,819,171 | 12,278,173 | 5,259,256 | Appendix A: Towers Watson Actuarial Valuation report of PacifiCorp Postretirement Welfare benefits for fiscal year ending December 31, 2014, page 11. |
| 2 | Mining Allocation | 8,175,000 | 10,658,353 | 5,949,826 | Appendix B: Towers Watson allocation of benefit cost for PacifiCorp Postretirement Welfare plan for fiscal year ending December 31, 2014. |
| 3 | Amortization of Curtailment and Measurement Date Change Regulatory Asset | 489,171 | 489,171 | 489,171 | Appendix A: Towers Watson Actuarial Valuation report of PacifiCorp Postretirement Welfare benefits for fiscal year ending December 31, 2014, page 11. |
| 4 | Joint owner cut back, amounts capitalized through capital surcharge | 42,403 | 64,769 | (3,314) | Appendix C: SAP records - cutback entries posted into GL accounts 501153 " Post Retirement Expense -Non-Union", 501154 "Post Retirement Expense -Local 57", 501155 "Post Retirement Expense - Local 125", 501156 "Post Retirement Expense -Local 127". |
| | Net Electric Operations PBOP Expense | 112,597 | 1,065,880 | (1,176,426) | Actual PBOP expense used as input to the model: the result of subtracting the sum of Lines 3-4 from Line 1. |

PacifiCorp Postretirement Welfare

**Actuarial Valuation Report
Disclosure for Fiscal Year Ending December 31, 2014
and 2015 Benefit Cost under US GAAP**

January 2015

Purposes of valuation

PacifiCorp engaged Towers Watson Delaware Inc. ("Towers Watson") to value the Company's postretirement benefit plan.

As requested by PacifiCorp (the Company) this report provides information for year-end financial reporting purposes required by FASB Accounting Standards Codification Topic 715-20-50 (ASC 715) for your fiscal year ending December 31, 2014 for the PacifiCorp Postretirement Welfare Plan (the Plan).

The exhibits present year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50, including net balance sheet position of the Plan, cash flow, plan asset information, amortization amounts during the fiscal year, participant information, the provisions on which the valuation is based, and the actuarial assumptions and methods used in the calculations. Additional input is required (as described below) by the Company in relation to the plan asset disclosures specified in ASC 715-20-50-1(d) (public entities) or ASC 715-20-50-5(c) (nonpublic entities).

In addition, this report presents the Net Periodic Postretirement Benefit Cost/(Income) (Benefit Cost), in accordance with ASC 715, for the fiscal year beginning January 1, 2015. Both year-end financial reporting and benefit cost results are based on a valuation of the Plan as of December 31, 2014.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. As discussed above, certain year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50 is not included in this report and must be provided by PacifiCorp, as follows:
 - Categorization of assets, actual asset allocation at December 31, 2014 and December 31, 2013, and the target asset allocation for 2015.
 - A description of PacifiCorp's investment policy for the assets held by the other postretirement benefit plan.
 - A description of the basis used to determine the expected long-term rate of return on plan assets.
2. The expected contribution to the other postretirement benefits plan(s) has been set at \$0.

Note that any significant change in the amounts contributed or expected to be contributed in 2015 will require disclosure in the interim financial statements.

3. The comparisons of accounting obligations to assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly as they come due.

Pages 3-6 contain confidential information and are intentionally blank

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by PacifiCorp and other persons or organizations designated by PacifiCorp. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by PacifiCorp, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is December 31, 2014. The benefit obligations were measured as of the Company's December 31, 2014 fiscal year end and are based on participant data as of the census date, January 1, 2014 for all groups except Energy West Union. Energy West Union data reflects participants eligible for benefits as of September 12, 2014 that will have their benefits transferred to the UMWA. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Postretirement Benefit Cost/(Income) for the fiscal year ending December 31, 2015.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets was furnished to us by the Company. The Company also provided information about the general ledger account balances for the other postretirement benefit plan cost at December 31, 2014, which reflect the expected funded status of the plans before adjustment to reflect the funded status based on the year-end measurements, and differences between the expected Medicare Part D subsidies and amounts received during the year. Towers Watson used information supplied by the Company regarding postretirement benefit asset, postretirement benefit liability and amounts recognized in accumulated other comprehensive income as of December 31, 2014. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with the Company's tax advisors and auditors.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the other postretirement benefit cost and other financial reporting have been selected by the Company. Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions and methods used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the December 31, 2014 measurement date will change the results shown in this report.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan

provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated July 25, 2012 and any accompanying or referenced terms and conditions.

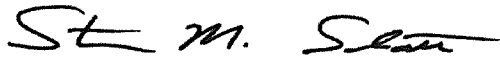
The information contained in this report was prepared for the internal use of the Company and its auditors in connection with our actuarial valuation of the other postretirement benefit plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require the Company to provide them this report, in which case the Company will use best efforts to notify Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Towers Watson's prior written consent. Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

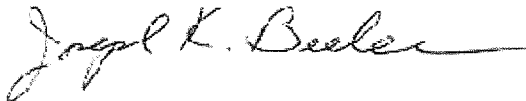
The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.



James J. Andrews, FSA, EA
Consultant
January 2015



Steven M. Schatt, FSA, EA
Consultant
January 2015



Joseph K. Beeler, FSA
Pricing Specialist
January 2015

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan and actual plan operation, preparing demographic data, performing the valuation, implementing the correct accounting or funding calculations, etc.).

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Section 2: Accounting exhibits

2.1 Disclosed benefit cost

All monetary amounts shown in US Dollars

| Fiscal Year Ending | 12/31/2014 | 12/31/2013 |
|---|--------------|--------------|
| A Disclosed Benefit Cost | | |
| 1 Employer service cost | 5,817,077 | 8,647,618 |
| 2 Interest cost | 28,354,493 | 25,176,088 |
| 3 Expected return on assets | (31,347,619) | (29,957,987) |
| 4 Subtotal | 2,823,951 | 3,865,719 |
| 5 Net prior service cost/(credit) amortization | (6,680,000) | (6,680,000) |
| 6 Net loss/(gain) amortization | 8,626,134 | 14,603,283 |
| 7 Net regulatory (liability)/asset amortization | 489,171 | 489,171 |
| 8 Amortization subtotal | 2,435,305 | 8,412,454 |
| 9 Net periodic postretirement benefit cost/(income) | 5,259,256 | 12,278,173 |
| 10 Curtailments | 0 | 0 |
| 11 Settlements | 0 | 0 |
| 12 Special/contractual termination benefits | 0 | 0 |
| 13 Disclosed benefit cost | 5,259,256 | 12,278,173 |
| B Assumptions Used to Determine Benefit Cost¹ | | |
| 1 Discount rate | 4.90% | 4.10% |
| 2 Long-term rate of return on assets | 7.50% | 7.50% |
| 3 Rate of compensation increase | N/A | N/A |
| 4 Current health care cost trend rate | 8.00% | 8.00% |
| 5 Ultimate health care cost trend rate | 5.00% | 5.00% |
| 6 Year of ultimate trend rate | 2019 | 2018 |

¹ These assumptions were used to calculate Net Periodic Postretirement Benefit Cost/(Income) as of the beginning of the year. Rates are expressed on an annual basis where applicable. See Appendix A for interim measurements, if any.

**PacifiCorp
PacifiCorp Retirement Plan & Postretirement Welfare Plan
Final Allocation of Benefit Cost
For Fiscal Year ending December 31, 2014**

| | PacifiCorp Retirement Plan | PacifiCorp Postretirement Welfare |
|--------------------------------------|----------------------------|-----------------------------------|
| Mines | | |
| Bridger Coal Company | (668,513) | 130,131 |
| Energy West - Union | - | 5,866,744 |
| Energy West - Nonunion | 643,837 | (47,049) |
| Subtotal Mines | (24,676) | 5,949,826 |
| Electric Operations | | |
| Nonunion | 11,529,137 | (1,665,399) |
| Local 57 | 262,031 | 87,292 |
| Local 125 | 533,296 | 100,739 |
| Local 127 | 614,242 | 133,590 |
| Local 197 | (7,278) | 6,032 |
| Local 659 | (441,457) | 158,005 |
| Subtotal Electric Operations | 12,489,971 | (1,179,741) |
| Total | 12,465,295 | 4,770,085 |
| Assumptions | | |
| Discount Rate | 4.80% | 4.90% |
| Salary Scale | 3.00% | N/A |
| Expected Return on Assets | 7.50% | 7.50% |
| Current Health Care Cost Trend Rate | N/A | 8.00% |
| Ultimate Health Care Cost Trend Rate | N/A | 5.00% |
| Year of Ultimate Trend Rate | N/A | 2019 |

| St | G/L | Assignment | DocumentNo | BusA | Type | Doc. Date | PK | Amount in local cur. | LCurr | Tx | Clrng doc. | Text |
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| □ | ✓ | 501153 | 0000011711 | | CB | 02/28/2014 | 41 | 15.18 | USD | | | CB for Energy Minerals 2014 Feb |
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| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 05/31/2014 | 50 | 70.14- | USD | IO | | JV Cutback Document |
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| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 07/31/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 08/31/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 10/31/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 09/30/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 11/30/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| <input type="checkbox"/> | ✓ | 501155 | 0000013015 | | CB | 12/31/2014 | 50 | 106.32- | USD | IO | | JV Cutback Document |
| | * | | 0000013015 | | | | | 988.85- | USD | | | |
| | ** | | | | | | | 3,314.49 | USD | | | |