

Pacific Power | Rocky Mountain Power 825 NE Multnomah, Suite 1900 Portland, Oregon 97232

April 7, 2022

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

RE: *PacifiCorp* Docket No. ER22-\_\_\_\_\_

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA"),<sup>1</sup> Part 35 of the Federal Energy Regulatory Commission's ("FERC" or the "Commission") regulations,<sup>2</sup> and Order 714,<sup>3</sup> PacifiCorp hereby submits limited non-rate revisions to its transmission formula rate template ("Transmission Formula Rate Template") that will ensure the alignment of the source references therein with recent modifications to the FERC Form No. 1.

PacifiCorp respectfully requests waiver of the Commission's prior notice requirements<sup>4</sup> to permit an effective date of April 8, 2022, which is one day after filing, subject to refund. Good cause exists to grant waiver, as further discussed in Section III below.

### I. Background and Reason for Filing

a. PacifiCorp's Transmission Formula Rate.

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643-000, which implemented a formula transmission rate for PacifiCorp.<sup>5</sup> Under the Transmission Formula Rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually and are calculated pursuant to a formula that ties to PacifiCorp's FERC Form No. 1.

<sup>&</sup>lt;sup>1</sup> 16 U.S.C. § 824(d).

<sup>&</sup>lt;sup>2</sup> 18 C.F.R. Part 35.

<sup>&</sup>lt;sup>3</sup> Electronic Tariff Filings, Order No. 714, 124 FERC ¶ 61,270 (2008).

<sup>&</sup>lt;sup>4</sup> 18 C.F.R. § 35.3.

<sup>&</sup>lt;sup>5</sup> *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013). The settlement agreement is referred to herein as the "Settlement Agreement".

### b. Order No. 859 and Docket No. ER22-836-000.

In Order No. 859<sup>6</sup>, the Commission adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing certain reporting forms, including the FERC Form No. 1. On February 2, 2022, the Commission provided notice that updates to the XBRL taxonomies, validation rules, and rendering files for the FERC Form No. 1 would be updated to Release 2.0, and that Release 2.0 must be used to file the 2021 FERC Form No. 1.<sup>7</sup>

On January 18, 2022, in Docket No. ER22-836-000, PacifiCorp filed limited revisions to Attachment H-1 (i.e., the Transmission Formula Rate Template) under its Open Access Transmission Tariff. The revisions to the Transmission Formula Rate Template reflect new source references in FERC Form No. 1 for the addition of new electric plant, and operation and maintenance expense accounts for energy storage devices.<sup>8</sup> The revisions were necessitated by changes to the FERC Form No. 1 from Order Nos. 859 and 784.<sup>9</sup> The Commission accepted the changes through a Letter Order issued on March 15, 2022.<sup>10</sup>

### c. Additional revision to reflect an updated FERC Form No. 1 reference.

Due to an oversight, PacifiCorp omitted a necessary change in its filing in Docket No. ER22-836 to ensure the Transmission Formula Rate Template source references correspond to the updated FERC Form No. 1. In particular, the heading of a column in Attachment 2 of the Transmission Formula Rate Template must be updated from "Page 263, Column (i) of the FERC Form No. 1." to "Page 262-263, Column (L) of the FERC Form No. 1."

The second column in Attachment 2 to the Transmission Formula Rate Template currently makes reference to "Page 263, Column (i) of the FERC Form No. 1." Due to the XRBL formatting changes, the reference should be to "Page 262-263, Column (L) of the FERC Form No. 1." In addition to updating the source reference from the FERC Form No. 1, PacifiCorp requests authorization to shade the above-referenced cell in yellow, which will allow for that page and column reference to be updated to comport to future changes in the FERC Form No. 1.

<sup>&</sup>lt;sup>6</sup> *Revisions to the Filing Process for Commission Forms*, Order No. 859, 167 FERC ¶ 61,241 at P 6 (2019). *See also* Supplemental Notice of Technical Conference, Docket No. RM19-12-000 (Mar. 18, 2020).

<sup>&</sup>lt;sup>7</sup> Notice of eForms Updates, Docket No. RM19-12-000 (Feb. 2, 2022).

<sup>&</sup>lt;sup>8</sup> PacifiCorp, Transmission OATT and Service Agmts, Attachment H-1, PacifiCorp's Formula Rate (18.0.0).

<sup>&</sup>lt;sup>9</sup> Third-Party Provision of Ancillary Services; Accounting and Financial Reporting for New Electric Storage Technologies, Order No. 784, FERC Stats. & Regs. ¶ 31,349, at PP 13, 54-55, 57-58 (2013), order on clarification, Order No. 784-A, 146 FERC ¶ 61,114 (2014).

<sup>&</sup>lt;sup>10</sup> PacifiCorp, unpublished letter order, Docket No. ER22-836-000 (Jan. 18, 2022).

### II. Rate Impact to Customers

The proposed revisions to the Transmission Formula Rate Template do not affect the resulting rates. The purpose of this filing is solely to update and reflect new source references in FERC Form No. 1.

### III. Enclosures

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

- Enclosure 1 Revised Attachment H-1 of PacifiCorp's OATT (clean version); and
- Enclosure 2 Revised Attachment H-1 of PacifiCorp's OATT (including redlined version of Attachment 2 compared to currently effective version).

### **IV.** Effective Date and Request for Waiver

As noted earlier, PacifiCorp respectfully requests the Commission accept the proposed revisions to the Transmission Formula Rate Template effective April 8, 2022, which is one day after the date of this filing. For good cause shown, the Commission will grant waiver of the Commission's prior notice requirements.<sup>11</sup> Good cause exists to grant the waiver as the proposed revisions are limited ministerial changes and have no impact on rates for customers.<sup>12</sup> In addition, granting waiver will allow the revisions to be effective in time for PacifiCorp's Informational Filing of the 2022 Transmission Formula Rate Annual Update.

To the extent necessary, PacifiCorp respectfully requests waiver of any requirements of the Commission's rules and regulations, as well as any authorizations as may be necessary or required, to permit the revisions to the Transmission Formula Rate Template to be accepted by the Commission and made effective in the manner proposed herein.

### V. Communications

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

<sup>&</sup>lt;sup>11</sup> See Central Hudson Gas & Electric Corp., 60 FERC ¶ 61,106 (1992) reh'g denied, 61 FERC ¶ 61,089 (1992)(the Commission will grant waiver of notice for good cause).

<sup>&</sup>lt;sup>12</sup> Prior Notice and Filing Requirements Under Part II of the Federal Power Act, 64 FERC ¶ 61,139 at 61,974-75 (1993).

Honorable Kimberly D. Bose April 7, 2022

> Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 (512) 771-7434 Matthew.Loftus@PacifiCorp.com

Eva Kwitman Senior Finance and Accounting Specialist PacifiCorp 825 NE Multnomah, Suite 2000 Portland, OR 97232 (503) 813-6651 eva.kwitman@pacificorp.com

### VI. Service

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

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

Respectfully submitted,

Ma<del>ols</del>

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 (512) 771-7434 Matthew.Loftus@PacifiCorp.com

### **CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list [or the restricted service list, if applicable] compiled by the Secretary in this proceeding.

Dated at Portland, Oregon, this 7<sup>th</sup> day of April, 2022.

/s/ Christian Marble

Christian Marble Sr. Communications Rep. PacifiCorp 825 NE Multnomah St Suite 2000 Portland, OR 97232 (503) 813-6640 christian.marble@pacificorp.com

## PACIFICORP

# **Enclosure 1**

# Revised Attachment H-1 of PacifiCorp's OATT

(clean version)

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	ors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
·				
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
	Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant (	alculations			
r fuirt c				
15	Plant In Service Transmission Plant In Service	(Note M)	Attachment 5	0
15	New Transmission Plant in Service New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant	(101037141)	(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Accumulated Depreciation and Amo	ortization			
25 Transmission Accumulated Depres	siation	(Note M)	Attachment 5	
26 Accumulated General Depreciation	1	(Note N)	Attachment 5	
27 Accumulated Amortization	Is Dennesistion	(Note N)	(Line 8)	
<ul> <li>Accumulated General and Intangit</li> <li>Wage &amp; Salary Allocator</li> </ul>			(Line 26 + 27)	0.000
	ccum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.000
31 Total Accumulated Depreciation an	d Amortization		(Line 25 + Line 30 )	
32 Total Net Property, Plant & Equipme	ent		(Line 24 - Line 31)	
<u> </u>				
djustments To Rate Base				
Accumulated Deferred Income Taxe	95			
33 ADIT net of FASB 106 and 109			Attachment 1A	
33b Excess or Deficient ADIT Balance			Attachment 1B	
CWIP for Incentive Transmission Pr CWIP Balances for Current Rate Y		(Note O)	Attachment 6	
35 IRC 46(f)1 adjustment			Attachment 5	
Unfunded Reserves				
36 Unfunded Reserves			Attachment 16	
Prepayments				
37 Prepayments		(Note K & N)	Attachment 11	
Abandoned Plant				
38 Unamortized Abandoned Plant		(Note O)		
Materials and Supplies 39 Undistributed Stores Expense		(Note N)	Attachment 5	
40 Wage & Salary Allocator		(Note N)	(Line 5)	0.00
41 Total Undistributed Stores Expens	e Allocated to Transmission		(Line 3) (Line 40)	0.000
42 Construction Materials & Supplies		(Note N)	Attachment 5	
43 Wage & Salary Allocator		(	(Line 5)	0.00
44 Construction Materials & Supplies	Allocated to Transmission		(Line 42 * Line 43)	
45 Transmission Materials & Supplies		(Note N)	Attachment 5	
46 Total Materials & Supplies Alloc			(Line 41 + Line 44 + Line 45)	
Cash Working Capital				
47 Operation & Maintenance Expense	9		(Line 75)	
48 <u>1/8th Rule</u> 49 <b>Total Cash Working Capital Allo</b>	cated to Transmission	(Note S)	Zero CLine 47 * Line 48)	0
Network Upgrade Balance			. ,	
50 Network Upgrade Balance		(Note N)	Attachment 5	
51 Total Adjustment to Rate Base			(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	
Total Adjustment to Rate Base				

Shaded cells are inputs		Notes Reference (FERC Form 1 reference, attachment, or instruction)		
Operat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	<mark>320.189b</mark>	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	ů 0
	Total Accounts 924 and 930.1 - General			0
72			(Line 70 + Line 71)	
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Depred	iation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total	(	(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0.000070
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
	·			
	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

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

Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120		Preferred Stock cost = Preferred Dividends /			0.0078
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		0.00%
120	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax deductil		Per state tax code	0.00%
131	Ť	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT *			0.000%
132	T / (1-T)		.,,		0.000%
	TC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCL	TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b <b>135c</b>	Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizati		Attachment 1B Line 135b * 1 / (1-T)	0
1350	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADTT Amortizati	ion Aujustment = 17(1-1)	Line 1350 1/(1-1)	Ű

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Shaded cens are inputs	Notes	Reference (I LICE Form Freierence, attachment, of instruction)	
Notes			

A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

B Includes Transmission portion only.

C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.

- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.

PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,
- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

### Calculated from historical data-no true-up

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

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

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

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

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

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

#### Schedule ADIT-190

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

Instructions for Account 190:

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

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

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

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

the formula, the associated ADIT amount shall be excluded.

#### PacifiCorp

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

Schedule ADIT-281

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

#### Instructions for Account 281:

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

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

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

#### PacifiCorp

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

#### Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

#### Instructions for Account 283:

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

ADIT items related to high of forcing leading to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to high and and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

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

the formula, the associated ADIT amount shall be excluded.

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

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

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

#### Schedule ADIT-190

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

#### Instructions for Account 190:

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

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

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

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

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

#### PacifiCorp

#### Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Sebedule ADIT 29

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

Instructions for Account 281:

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

4. ADIT items related to 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

Α	в	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	
		· ·		, v	Ŭ	

### Instructions for Account 282:

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

#### PacifiCorp

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

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

 Instructions for Account 283:

 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 on that and not in Columns C & D are included in Column E

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

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

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

Summa	ry Table: (Excess) / Deficien	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b
	Appendix A, Line 33D	Appendix A, Line 1000

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

		Accumulated De	erred Income Tax	Exc	íax	
		Pre-	Post-	-		
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
ccum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
cum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376
count. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186
count. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791
ubtotal: Accumulated Deferred Income Tax		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
otal Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591
ross-Up				(533,294,193)	(429,272,131)	(104,022,062
xcess Deferred Income Tax Regulatory Liability	254			(2,169,045,527)	(1,745,960,874)	(423,084,653
TABLE 2: Summary of Excess Deferred income Tay	by Function and Protected/Non-Protected Classification					
escription				Total	Protected	Non-Protected
ERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) A	(351,666,905)	(57,219,915
ther				(1,226,864,514)	(965,021,838)	(261,842,676
otal Excess Deferred Income Tax Before Gross-Up				(1,635,751,334)	(1,316,688,743)	(319,062,591

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1 B Plotteded Excess Deferred income Tax is being amortized using the Revense South Georgia Method over the remaining regulatory life of the asset Non-Protected Excess Deferred income Tax is being amortized over a five-pare priod

PERC institution allocable Excess Deterred income tax Pormula Kate inputs ** Weither the gross-up on excess or deficient ADIT		
Protected EDIT (RSOM)         Únamoritad         "Netmer the gross-up on scopes or denotem AUI           Remaining         Transmission         Remaining         Intangible         Remaining         Non-Protected EDIT         Annual         (Excess) / Deficient ADIT           Regulatory         ((344,474,595))         Regulatory         (1,595,175)         Regulatory         (67,219,915)         Annotization         Average         Gross-Up (Excess) / Deficient	IATION ONLY	
Remaining         Transmission         Remaining         General         Remaining         Infangible         Remaining         Non-Protected EDIT         Annutal         Excess/ Deficient ADT           Regulatory         [53:474:56)5         Regulatory         (155:76)         Regulatory         (157:87)         Regulatory         (157:87		or liability is include
Regulatory         (344,474,995)         Regulatory         (5,796,735)         Regulatory         (1,395,176)         Regulatory         (57,219,915)         Amortization         Average         Gross-Up         (Excess) / Deficient	se.	
	Regulatory	ADIT
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		
	Asset (Elability)	Haber (Elab
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		
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$\begin{array}{c c c c c c c c c c c c c c c c c c c $		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		_
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		
12       123/10209         13       123/10209         14       123/102040         15       123/102040         16       123/102040         17       123/102041         18       123/102041         17       123/102041         18       123/102041         19       123/102041         10       123/102041         11       123/102041         12       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         1		
21       120102401         31       12010241         32       12010241         33       12010241         34       12010241         35       12010244         36       12010244         37       12010244         38       12010244         31       12010244         32       12010244         33       12010244         34       12010244         34       12010244         35       12010244         36       12010244         37       12010244         38       12010244         39       12010244         31       12010244         32       12010244         33       12010244         34       12010244         35       12010244         36       12010244         37       12010244         38       12010244         39       12010244         31       12010244         32       12010244         33       12010244         34       12010244         35       12010244		
24       12310641         35       12310642         36       12310642         37       12310644         38       12310644         38       12310644         38       12310644         39       12310644         31       12310644         31       12310644         31       12310644         31       12310644         31       12310644         31       12310647         31       12310647         31       12310647         31       12310647         31       12310647         31       12310647         31       12310647         32       12310647         33       12310647         33       12310647         33       12310647         33       12310647         33       12310647         34       12310647         35       12310647         34       12310647         35       12310647         34       12310647         35       12310647		
25     12310042       36     12310043       27     12310043       37     12310044       38     12310044       31     12310044       33     12310048       34     12310048       35     12310048       36     12310048       37     12310048       38     12310049       39     12310049       31     12310048       33     12310049       34     12310049       35     12310049       36     12310049       37     12310049       38     12310049       39     12310049       31     12310049       33     12310049		
26       12310641		
27.       12310044		
28.       12310046         30.       12310046         31.       12310046         32.       12310046         33.       12310046         34.       12310046         35.       12310046         36.       12310046         37.       12310046         38.       12310046         38.       12310046         38.       12310046         38.       12310046         38.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054 <td></td> <td></td>		
28       123/2046         11       123/2047         13       123/2047         14       123/2047         15       123/2047         16       123/2047         17       123/2047         18       123/2047         19       123/2047         19       123/2047         10       123/2047         11       123/2047         123/2047 </td <td></td> <td></td>		
30.       12310047         31.       12310048         33.       12310048         34.       123100503         38.       123100503         38.       123100503         38.       123100505		
31     12310049       33     12310049       34     12310021       35     12310023       36     12310023       37     12310023       38     12310053		
33     123105051       35     123105051       36     123105053       37     123105054       38     123105053		
36         10210622		
35     1/2310262       36     123102623       37     123102653       38     12310265		_
		_
		_
40.         12/31/2057           41.         12/31/2058           42.         12/31/2059		_
4.1         12310500		
44 12312081		_
45 12/31/2062		_
46. 12/31/2063		
47. 12/31/2064		
48. 12/31/2065		
49. 12/31/2066		
51. 12/31/2068		

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

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

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description         FERC Act, Nam. Deferrig form Tax Aster         FERC Act, Tax Rate Change         Tax Rate Change         Tax Rate Tax Deferring States         Tax Rate Change         Tax Rate States         Tax Rate Change         Tax Rate States         Tax Rate Change         Tax Rate States         Tax Rate States <tht< th=""><th>ferred Income Tax</th><th colspan="3">Excess Deferred Income Tax</th></tht<>	ferred Income Tax	Excess Deferred Income Tax		
Accum. Deferred Income Tax Astelf         190           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         281           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         282           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         282           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         283           Bit Robulation. Value Amortization Property         283           Conternate Income Tax Liability. Conternated Amortization Property         283           Defen Robulation. Value Amortization Property         283           Total Encome Tax         284           Total Encome Tax         284           Gross-Deferred Income Tax         284	Post-			
Accom. Deferred income Tax Lability. Accettede Americation Properh.         281           Accom. Deferred income Tax Lability. Accettede Americation Properh.         282           Stability. Accettede Americation Properh.         282           Deferred income Tax Lability. Accettede Americation Properh.         282           Stability. Accettede Americation Properh.         282           Other Regulationy Labilities         282           Other Regulationy Labilities         284	Tax Rate Change To	Total Protected	Non-Protected	
Accum. Deferred Income Tax Liability, Other Progerb, Accum. Deferred Income Tax Liability, Other Progerb, Subtobil: Accumulated Deferred Income Tax Defer Regulatory, Nature Test Exclass Deferred Income Tax Test Exclass Deferred Income Tax			-	
Accam. Delered Income Tax Liability Othe 283 Const. Delered Income Tax				
Subtoal: Accumulated Delerent facem				
Other Regulatory Assets         12           Other Regulatory Assets         25           File Regulatory Libilitiet         25           Gross-Dup         25			-	
Other Regulatory Liabilities 254 Total Excess Deferred Income Tax Gross-Up				
Total Excess Deferred Income Tax Consultation Consultatio				
Gross-Up				
Gross-Up				
			-	
Excess Deferred Income Tax Regulatory Liability 254			-	

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	( The second sec	B C
Other			
Total Excess Deferred Income Tax Before Gross-Up			

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

B

_							TABLE Allocable Excess Defe	3: Annual Tracking	of (Excess) or Defici	ent ADIT							-		TABLE 4: I	NFORMATION ONL	.Y	
								rred income Tax						-	Formula Rate Inputs		**Neither th	e aross-up on e	xcess or deficient ADIT	nor the ADIT on the	e regulatory asset or lia	ability is included in
						Protecte	ed EDIT (RSGM)								Unam	nortized				rate base.	, ,	
		Remaining		smission	Remaining		neral	Remaining	Intan	gible	Remaining	Non-Prote	ected EDIT	Annual	(Excess) / E	Deficient ADIT						
		Regulatory		I Balance]	Regulatory	[Intial	Balance]	Regulatory	[Intial E		Regulatory	[Intial E	Balance]	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1																						
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### Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
	Diana Dalada d		Net Plant	
	Plant Related		Allocator	
1	Total Plant Related	0	0.0000%	0
1	Total Flant Related	Ŭ	0.000070	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
			Allocator	
3	Total Other Included	0	0.0000%	0
Ũ				
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
			=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
5		Ũ		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
Ū				
	Total Other Taxes			
7	114.14c			
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

### Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	C
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	0
			=	
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			
	One Utah Center and North Temple office subleases			
	Parking Rent: Lloyd Center, Portland, Oregon			
	Rents - Common Affiliate - Kern River			
	Rents - Non-Common			

0
0.00%
0
0
0

### Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE

#### 100 Basis Point increase in ROE and Income Taxes А

100 Basis Point increase in ROE В

Appendix A input: Line 127 + Line 137 from below

0 1.00%

			Notes	Reference (Appendix A Line or Source)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.009
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
21	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
22	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

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



Understand Large All Decisions         Decisions         Decisions         Decisions         Decisions         Decisions           1         Control of All Decisions         Social Soc	nt in Ser	vice Worksheet					
1         Beckman         Beck							Detail/notes
2         Augury (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           3         Augury (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           4         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           4         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           10         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           10         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           11         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           11         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           12         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           13         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           14         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           14         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           15         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance) <tr< td=""><td></td><td>Calculation of Transmission Plant In Service</td><td></td><td>Footnotes</td><td>Year</td><td>Balance</td><td></td></tr<>		Calculation of Transmission Plant In Service		Footnotes	Year	Balance	
9         Production Plant in Service         Note:         Note	1	December					
1         Mach         Math         Ma	2	January	Monthly Balances				
a         Mach         Math         Ma	3	February	Monthly Balances				
0         May         Monty blances           2         May         Monty blances           0         May         Monty blances           0         Monty blances         Monty blances           1         Monty blances         Mon							
1       Junc       Monthly Balances       Monthly Balances         0       Sophisher       Monthly Balances       Monthly Balances         1       Octowerskie       Monthly Balances       Monthly Balances         1       Sophisher       Monthly Balances       Monthly Balances         1       Sophisher       Monthly Balances       Monthly Balances         1       Sophisher       Monthly Balances       Monthly Balances         1       Monthly Balances       Monthly Balances       Monthly Balances         1       Monthly Balances       Monthly Balances       Monthly Balances         2       Monthly Balances       Monthly Balances       Monthly Balanc							
1         Judy         Martine         Martine           3         Judy         Martine         Martine           4         Martine         Martine         Martine           1         Decimie         Martine         Martine           1         Decimie         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           2         Judite         Martine         Martine         Martine           3         Judite         Martine         Martine         Martine           3         Judite         Martine         Martine         Martine           3         Judite         Martine         <							
9         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         Normfor         Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Month							
10       Signification       Monthly Salances       Appendix A input         11       Control       Konthly Salances       Appendix A input         12       Description       Solances       Appendix A input         13       Description       Solances       Appendix A input         14       Tensional Monthly Salances       Solances       Appendix A input         15       Description       Solances       Solances       Solances         16       Appendix A input       Monthly Salances       Solances       Solances         16       Solances       Solances       Solances       Solances         17       Feduration Monthly Salances       Solances       Solances       Solances         18       Appendix A input       Monthly Salances       Solances       Solances         19       Appendix A input       Monthly Salances       Solances       Solances         19       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances      <							
11         Color         Monthly Balances         Monthly Balances           12         Normality Balances         (Noin M)         Appands A input           15         14         Testenblainer Plant in Service         (Noin M)         Appands A input           15         14         Service         Verif Balances         Appands A input           16         14         Service         Verif Balances         Appands A input           16         14         Monthly Balances         Service         Service           17         February         Monthly Balances         Service         Service           18         March         Monthly Balances         Service         Service           19         March         Monthly Balances         Service         Service           10         Appands         Monthly Balances         Service         Service           10         Appands         Monthly Balances         Service         Service           10         Service         Service         Service         Service           10         Monthly Balances         Service         Service         Service           10         Monthly Balances         Service         Service         Service			Monthly Balances				
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13         Describe         Calculation         Describe         Appendix A rigit           14         Transmission         Source         Var         Balance           15         Describe         Source         Var         Balance           16         Janafy         Monthy Balances         Source         Source         Source           16         Janafy         Monthy Balances         Source         Source         Source           16         Janafy         Monthy Balances         Source         Source         Source           17         Describe         Monthy Balances         Source         Source         Source           18         Angent         Monthy Balances         Source         Source         Source           18         Angent         Monthy Balances         Source         Source         Source           19         Angent         Monthy Balances         Source         Source         Source           19         Source         Balances         Source         Source         Source           10         Source         Balances         Source         Source         Source           10         Source         Source         Source         Sou							
Is         Is         Is amaination Plant Is Service         Source         Vew         Balance           Is         Source         Vew         Balance         Balance           Is         Source         Vew         Balance           Is         Mand         Monthy Balances         Vew         Balance           Is         Source         Vew         Balance         Is           Is         Source         Vew         Balance         Is           Is         Source         Vew         Balance         Is           Is         Source         Source         Vew         Balance           Is         Source         Source         Vew         Balance           Is         Source         Source         Vew         Balance           Is         Sou			Wohuly balances				
Calculation of Distribution Plant in Service         Survice         Year         Balance           16         Secondary         Monthy Salances         Secondary           17         February ()         Monthy Salances         Secondary           18         Markin         Monthy Salances         Secondary           19         Markin         Monthy Salances         Secondary           19         Markin         Monthy Salances         Secondary           20         Jang         Monthy Salances         Secondary           21         Jang         Monthy Salances         Secondary           22         Jang         Monthy Salances         Secondary           23         Jang         Monthy Salances         Secondary           24         Jang         Monthy Salances         Secondary           25         Secondary         Monthy Salances         Secondary           26         Monthy Salances         Secondary         Secondary           27         Secondary         Monthy Salances         Secondary           28         Secondary         Secondary         Monthy Salances           29         Secondary         Secondary         Monthy Salances           20	13	December Transmission Plant In Samias	204.58g	(Nets M)		0	Annendia Alimat
15         December         204 759           16         Journal Marchiny Balances         Marchiny Balances           17         Felcuary         Marchiny Balances           18         Marchiny Balances         Marchiny Balances           19         Marchiny Balances         Marchiny Balances           20         Marchiny Balances         Marchiny Balances           21         June         Marchiny Balances         Marchiny Balances           23         Jug         Marchiny Balances         Marchiny Balances           24         June         Marchiny Balances         Marchiny Balances           25         Octobar         Marchiny Balances         Marchiny Balances           26         November         Zalapitor         Marchiny Balances           27         December         Zalapitor         Marchiny Balances           28         Saturation Flant in Service         Year         Balance           29         December         Zalapitor         Marchiny Balances           20         December         Zalapitor         Year         Balance           20         December         Zalapitor         Year         Balance           20         December         Zalapitor	5 14	Transmission Plant in Service		(Note M)		U	Appendix A input
10         Boember         204 759           11         March         Monthy Balances           11         March         Monthy Balances           11         March         Monthy Balances           11         March         Monthy Balances           12         March         Monthy Balances           13         March         Monthy Balances           14         March         Monthy Balances           15         Jange         Monthy Balances           21         June         Monthy Balances           23         Augusto         Monthy Balances           24         Jung         Monthy Balances           25         Ocober         Monthy Balances           26         Docomber         Ocober           27         December         Ocober           28         Docomber         Ocober           29         December         Ocober           20         December         Ocober			Source		Year	Balance	
17     Forbany     Monthy Balances     Image: Second Sec			204.75b				
17     Forbany     Monthy Balances     Image: Second Sec	16	lanuary	Monthly Balances				
18         March         Monthly Balances         A per diametes         A per diametes           29         April         Monthly Balances         A per diametes         A per diametes           21         Monthly Balances         A per diametes         A per diametes         A per diametes           21         Monthly Balances         A per diametes         A per diametes         A per diametes           23         Stephenber         Monthly Balances         A per diametes         A per diametes           23         Stephenber         Monthly Balances         A per diametes         A per diametes           24         Stephenber         Monthly Balances         A per diametes         A per diametes           25         Concher         Monthly Balances         A per diametes         A per diametes           25         Concher         Sologe         Per diametes         A per diametes           26         December         Sologe         Per diametes         A per di							
9         April         Monthy Balances           0         May         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         Specific Mark         Monthy Balances           2         Specific Mark         Monthy Balances           2         Specific Mark         Monthy Balances           2         December         Monthy Balances           2         December         Monthy Balances           3         December         Quit Specific Mark           3         December         Quit Specific Mark </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Name         Monthy Balances         August           21         Jurg         Monthy Balances         August           23         Jurg         Monthy Balances         August           24         Jurg         Monthy Balances         August           25         October         Monthy Balances         August           26         October         Monthy Balances         August           27         December         201470         August           28         Normby Balances         Control         August           29         December         201470         August         August           20         December         201470         Control         August           20         December         201470         Control         August           20         December         201490         Control         August           20         December         201490         Control         August           20         December         201490         Control         Appendix A Input           20         December         201490         Control         Appendix A Input           20         December         201490         Contro         August							
1     Junie     Monthly Balances       2     July     Monthly Balances       23     Auguat     Monthly Balances       24     July     Monthly Balances       25     Octore     Monthly Balances       26     December     20 7 Sg       27     December     20 4 Sp       28     December     20 4 Sp       29     December     20 4 Sp       20     December     20 4 Sp       21     December     20 4 Sp       22     December     20 4 Sp       23     December     20 4 Sp       24     General Plant In Service     Vear       25     Octorber     20 4 Sp       26     Source     Year       28     December     20 4 Sp       29     December     20 4 Sp       20     December     20 4 Sp       21     December     20 4 Sp       22     December     20 4 Sp       23     December     20 4 Sp       24     General Plant In Service     Source       25     Source     Year							
12     July     Monthy Balances       23     Aquat (     Monthy Balances       24     September     Monthy Balances       25     December     Monthy Balances       26     December     Monthy Balances       27     December     Monthy Balances       28     December     Monthy Balances       29     December     Other (Note N)       20     December     Other (Note N)       21     December     Other (Note N)       22     December     Other (Note N)       23     December     Other (Note N)       24     General Plant In Service     Year       25     December     Other (Note N)       26     December     Other (Note N)       27     Fobrary     Monthy Balances       28     Monthy Balances     Year       29     December     Other (Note N)       20     December     Other (Note N)       21     December     Other (Note N) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
23     Augent     Monthy Balances       24     September     Monthy Balances       25     October     Monthy Balances       26     Colorabi     Monthy Balances       27     Dearnbar     20475g       28     Dearnbar     20475g       29     Dearnbar     20435g       20     Dearnbar     2045g       21     Intragible Plant In Service     Vear     Balance       20     Dearnbar     20436g     Appendix A input       21     Intragible Plant In Service     Source     Year     Balance       20     Dearnbar     20436g     Appendix A input       20     Dearnbar     20436g     Appendix A input       20     Dearnbar     Year     Balance       20     Jappendix A input     Appendix A input       20     Dearn							
24       Sejennber       Monthly Balances         25       Octom       Monthly Balances         26       November       20         27       December       20         28       December       204 5g.         29       December       204 5g.         20       December       204 5g.         20       December       204 5g.         20       December       204 5g.         20       December       204 4g.         20       December       204 4g.         20       December       204 4g.         20       December       204 4g.         21       December       204 4g.         22       December       204 4g.         23       December       204 4g.         24       General Plant in Service       Vear       Balance         25       December       204 4g.       0         26       General Plant in Service       Vear       Balance         26       General Plant in Service       Vear       Balance         26       General Plant in Service       Vear       Balance         27       Fohounet Hunt Service       Vear       Balance </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
25     October     Monthy Balances       20     November     204 75g       21     Descributor     0       22     Descributor     0       23     Distribution Plant In Service     0       20     Descributor     204 50       21     Descributor     204 50       23     Descributor     204 50       24     Descributor     204 50       25     Descributor     204 50       26     Descributor     204 50       20     Descributor     204 90       20     Descributor     204 90       21     Descributor     204 90       22     Descributor     204 90       23     Descributor     204 90       24     Descributor     204 90       25     Descributor     204 90       26     Descributor     204 90       27     Descributor     204 90       28     Descributor     204 90       29     Descributor     204 90       20     Descributor     Year     Balance       30     Instruitor     Year     Balance       31     Jance     204 40b     Year     Balance       32     April     Monthy Balances </td <td></td> <td></td> <td>Monthly Balances</td> <td></td> <td></td> <td></td> <td></td>			Monthly Balances				
28     November     Monthy Eslances       29     December     Caluation of Intangible Plant In Service     Vear       30     December     Caluation of Intangible Plant In Service     Vear       31     Intangible Plant In Service     Vear     Balance       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       33     December     Caluation of Christica Plant In Service     Vear       34     December     Caluation of Christica Plant In Service     Vear       35     December     Caluation of Christica Plant In Service     Vear       34     Service     Caluation of Christica Plant In Service     Vear       35     December     Caluation of Christica Plant In Service     Vear       36     January     Monthy Eslances     Vear       37     January     Monthy Eslances     Vear       38     December     Caluation of Christica Plant In Service     Vear       39     April <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
27     December     204,75g       28     Distribution Plant in Service     Source     Year     Balance       29     December     204,5g     Source     Year     Balance       20     December     204,5g     Source     Year     Balance       20     December     204,5g     Source     Year     Balance       20     December     204,5g     Other Source     Year     Balance       21     December     204,9g     Other Source     Year     Balance       22     December     204,9g     Other Source     Year     Balance       23     December     204,9g     Other Source     Year     Balance       24     December     204,40g     Other Source     Year     Balance       25     December     Source     Year     Balance       26     Calculation of Production Plant in Service     Source     Year     Balance       26     Calculation of Monthy Balances     Nonthy Balances     Appendix A input       37     February     Monthy Balances     Year     Balance       38     March     Monthy Balances     Year     Balance       39     Aril     Monthy Balances     Year     Balance							
23     Distribution Plant In Service     Source     Year     Balance       20     December     204.5b     Permit Service     Appendix A input       31     Intangible Plant In Service     Source     Year     Balance       32     December     204.9b     O       33     Intangible Plant In Service     Source     Year     Balance       32     December     204.9b     O     O       33     December     204.9b     O     O       34     General Plant In Service     Note N     O     O       35     December     204.9b     O     O       36     General Plant In Service     Note N     O     O       36     General Plant In Service     Source     Year     Balance       36     General Plant In Service     Source     Year     Balance       36     General Plant In Service     Source     Year     Balance       36     January     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       37     Haru Balances     Year     Balance       38     March <td></td> <td></td> <td>Monthly Balances</td> <td></td> <td></td> <td></td> <td></td>			Monthly Balances				
Calculation of Intangible Plant in Service       Source       Year       Balance         20       December       204.55       Appendix A input         20       December       204.50       Appendix A input         21       Intangible Plant In Service       Source       Year       Balance         22       December       204.990       Appendix A input         33       December       204.990       Appendix A input         34       General Plant in Service       Source       Year       Balance         35       December       204.490       Appendix A input         36       December       204.460       Appendix A input         36       Jacuation of Production Plant In Service       Source       Year       Balance         36       Jacuation of Production Plant In Service       Source       Year       Balance         37       February       Monthy Balances       Appendix A input         38       April       Monthy Balances       Appendix A input         39       Appendix A       Appendix A input         34       August       Monthy Balances       Appendix A input         34       Appendix A       Appendix A input       Appendix A input <t< td=""><td></td><td></td><td>204.75g</td><td></td><td></td><td>0</td><td></td></t<>			204.75g			0	
29     December     204 5b     Appendix A input       30     December     204 5b     Appendix A input       4     Appendix A input     Appendix A input       30     December     204 99b     Appendix A input       31     December     204 99b     Appendix A input       32     December     204 99b     Appendix A input       33     December     204 40b     Appendix A input       34     General Plant In Service     Source     Year       35     December     204 40b     Appendix A input       36     Janary     Monthy Balances     Appendix A input       37     February     Monthy Balances     Appendix A input       38     April     Monthy Balances     April       40     May     Monthy Balances     April       41     June     Monthy Balances     August       42     Juy     Monthy Balances     August       43     August     Monthy Balances     August       44     Spember     Zother     August       45     December     Zother     August       46     Northly Balances     August       47     December     Zother       48     Production Plant In Service <td< td=""><td>20</td><td>Distribution Plant in Service</td><td></td><td></td><td></td><td>0</td><td></td></td<>	20	Distribution Plant in Service				0	
29     December     204 5b     Appendix A input       30     December     204 5b     Appendix A input       4     Appendix A input     Appendix A input       30     December     204 99b     Appendix A input       31     December     204 99b     Appendix A input       32     December     204 99b     Appendix A input       33     December     204 40b     Appendix A input       34     General Plant In Service     Source     Year       35     December     204 40b     Appendix A input       36     Janary     Monthy Balances     Appendix A input       37     February     Monthy Balances     Appendix A input       38     April     Monthy Balances     April       40     May     Monthy Balances     April       41     June     Monthy Balances     August       42     Juy     Monthy Balances     August       43     August     Monthy Balances     August       44     Spember     Zother     August       45     December     Zother     August       46     Northly Balances     August       47     December     Zother       48     Production Plant In Service <td< td=""><td></td><td>Calculation of Intangible Plant In Service</td><td>Source</td><td></td><td>Year</td><td>Balance</td><td></td></td<>		Calculation of Intangible Plant In Service	Source		Year	Balance	
30     December     204.5g       11     Inangible Plant In Service     Source     Vear     Balance       20     December     204.999     Pendix A input       31     December     204.999     Pendix A input       32     December     204.999     Pendix A input       33     December     204.999     Pendix A input       34     General Plant In Service     Vear     Balance       35     December     204.489     Pendix A input       36     December     Source     Vear     Balance       35     December     Source     Vear     Balance       36     Appendix A input     Appendix A input       37     February     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       39     February     Monthly Balances     Vear     Balance       34     Appendix A input     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       34     June     Monthly Balances     Vear     Monthly Balances       45     October <t< td=""><td></td><td></td><td></td><td></td><td>1 dui</td><td>Dalarioo</td><td></td></t<>					1 dui	Dalarioo	
31     Intangible Plant In Service     Source     Year     Balance       32     December     204.99g     Year     Balance       33     General Plant In Service     (Note N)     O       34     General Plant In Service     (Note N)     O       35     General Plant In Service     (Note N)     O       36     General Plant In Service     (Note N)     O       35     General Plant In Service     (Note N)     O       36     January     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       38     March     Monthy Balances     Seconder     Seconder       39     April     Monthy Balances     Seconder     Seconder       34     August     Monthy Balances     Seconder     Seconder       37     August     Monthy Balances     Seconder     Seconder       38     August     Monthy Balances     Seconder     Seconder       39     April     Monthy Balances     Seconder     Seconder       34     Seconder     Monthy Balances     Seconder     Seconder       35     October     Monthy Balances     Seconder     Seconder       36     Noremb			204.5g				
22     December     204.999       33     December     204.999       34     General Plant In Service     (Note N)     0       55     December     204.460       56     January     Monthly Balances       57     February     Monthly Balances       58     March     Monthly Balances       59     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     Aquest     Monthly Balances       44     Production Plant In Service     204.469				(Note N)		0	Appendix A input
20     December     204.999       31     December     204.999       4     General Plant In Service     (Note N)     0       5     December     204.466     Perr       3     January     Monthly Balances     Appendix A Input       7     February     Monthly Balances     February       30     April     Monthly Balances     Source       41     June     Monthly Balances     Source       42     July     Monthly Balances     Source       43     Aquet     Monthly Balances     Source       44     September     Monthly Balances     Source       45     December     204.469     Source       46     Production Plant In Service     Monthly Balances     Source       47     December     204.469     Source     Source       48     Production Plant In Service     204.469     Source     Source							
33     December     204.99g     Appendix A input       6     General Plant In Service     Source     Year     Balance       5     December     204.46b     Source     Source     Balance       33     January     Monthly Balances     Source     Source     Source       34     January     Monthly Balances     Source     Source     Source       35     January     Monthly Balances     Source     Source     Source       36     March     Monthly Balances     Source     Source     Source       36     March     Monthly Balances     Source     Source     Source       37     February     Monthly Balances     Source     Source     Source       38     Agrin     Monthly Balances     Source     Source     Source       39     April     Monthly Balances     Source     Source     Source       31     July     Monthly Balances     Source     Source     Source       34     August     Monthly Balances     Source     Source     Source       35     October     Monthly Balances     Source     Source     Source       36     Northly Balances     Source     Source     Source     Source<	1	Calculation of General Plant In Service	Source		Year	Balance	
3     3     4     General Plant In Service     Source     Year     Balance       5     December     204.46b     Appendix A input       3     January     Monthly Balances     Balance       7     February     Monthly Balances     Appendix A input       30     April     Monthly Balances     Appendix A input       40     March     Monthly Balances     Appendix A input       41     June     Monthly Balances     Appendix A input       42     July     Monthly Balances     Appendix A input       43     Agust     Monthly Balances     Appendix A input       45     Socros     Appendix A input     Monthly Balances       45     June     Monthly Balances     Appendix A input       42     July     Monthly Balances     Appendix A input       43     August     Monthly Balances     Appendix A input       44     September     Monthly Balances     Appendix A input       45     October     Monthly Balances     Appendix A input       46     Production Plant in Service     0     Appendix A input							
Calculation of Production Plant In Service     Source     Year     Balance       35     December     204.46b     Australian Control       36     January     Monthly Balances     Australian Control       37     February     Monthly Balances     Australian Control       38     Aarch     Monthly Balances     Australian Control       39     April     Monthly Balances     Australian Control       40     May     Monthly Balances     Australian Control       41     June     Monthly Balances     Australian Control       42     July     Monthly Balances     Australian Control       43     August     Monthly Balances     Australian Control       44     September     Monthly Balances     Australian Control       45     October     Monthly Balances     Australian Control       46     Normber     Monthly Balances     Australian Control       47     December     204.46g     O			204.99g				
35     December     204.46b       36     January     Monthly Balances       37     February     Monthly Balances       38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     Normhly Balances     Monthly Balances       47     December     Monthly Balances       48     Production Plant in Service     0	34	General Plant In Service		(Note N)		0	Appendix A input
3     December     204.46b       3     January     Monthly Balances       3     January     Monthly Balances       3     March     Monthly Balances       38     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     Decembert     Monthly Balances       48     Production Plant in Service     0		Calculation of Production Plant In Service	Source		Year	Balance	
3 January     Monthly Balances       37 February     Monthly Balances       38 March     Monthly Balances       39 April     Monthly Balances       30 April     Monthly Balances       30 April     Monthly Balances       41 June     Monthly Balances       42 July     Monthly Balances       43 August     Monthly Balances       44 September     Monthly Balances       45 October     Monthly Balances       46 November     Monthly Balances       47 December     Monthly Balances       48 Production Plant In Service     0							
37     Februáry     Monthly Balances       38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     Jure     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g	38	March					
40     May     Monthy Balances       41     June     Monthy Balances       42     July     Monthy Balances       43     August     Monthy Balances       43     August     Monthy Balances       44     September     Monthy Balances       45     October     Monthy Balances       46     Norwher     Monthy Balances       47     December     204.46g							
11     June     Monthly Balances       22     July     Monthly Balances       23     August     Monthly Balances       24     September     Monthly Balances       25     October     Monthly Balances       26     October     Monthly Balances       27     December     204.46g       28     Production Plant In Service     0							
42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g       48     Production Plant In Service     0							
44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
45     October     Monthly Balances       46     November     Monthly Balances       7     December     204.46g       48     Production Plant In Service     0							
46     November     Monthly Balances       47     December     204.46g       48     Production Plant In Service     0							
47     December     204.46g       48     Production Plant In Service     0							
48 Production Plant In Service 0			Monthly Balances				
			204.40g			0	
49 Electric Plant Sold 204.102g 0						Ŭ	
49 Electric Plant Sold 204.102g 0							
	49	Electric Plant Sold	204.102g			0	
5 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) 0 Appendix A input	6 50 <sup>-</sup>	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input

#### Accumulated Depreciation Worksheet

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

Calculation of Distribution Accumulated Depreciation 65 December	Source		Year	Balance
	Prior year 219.26c			
66 January	Monthly Balances			
67 February	Monthly Balances			
68 March	Monthly Balances			
74 Sentember				
	213.200			0
o Distribution Accumulated Depreciation				U
Calculation of Intangible Accumulated Depresiation	Source		Vear	Balance
			real	Dalarice
	200.210	(Noto NI)		0
Accumulated intangible Depreciation		(NOTE N)		U
Colouistion of Concern Accumulated Depression	Sauraa		Veee	Balance
			rear	Balance
	219.280	(11-1-10)		
Accumulated General Depreciation		(Note N)		0
Coloulation of Braduction Assumulated Dance statter	Sauraa		Veer	Balance
			rear	Balance
89 April				
90 May				
91 June				
92 July	Monthly Balances			
93 August	Monthly Balances			
94 September	Monthly Balances			
95 October				
96 November				
97 December				
				0
				Ŭ
99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64 78 84 & 98)	(Note M)		0
	(5411 11155 5 1, 1 5, 64, 6 56)	(11010 141)		, v
00 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0
	(30111 mile3 07, 70, 01, 04, 0 50)			0
69 70 71 72 73 74 75 76 77 78 79 80 81 82 38 84 85 86 87 88 89 90 91 92 93 94 99 99 99 99 99 99	<ul> <li>April</li> <li>May</li> <li>May</li> <li>June</li> <li>July</li> <li>August</li> <li>September</li> <li>October</li> <li>December</li> <li>Distribution Accumulated Depreciation</li> <li>Calculation of Intangible Accumulated Depreciation</li> <li>December</li> <li>Accumulated Intangible Depreciation</li> <li>Calculation of Seneral Accumulated Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>December</li> <li>Accumulated Seneral Depreciation</li> <li>September</li> <li>Agust</li> <li>June</li> <li>July</li> <li>August</li> <li>September</li> <li>October</li> <li>December</li> <li>Production Accumulated Depreciation</li> </ul>	9     April     Monthly Balances       1     May     Monthly Balances       2     July     Monthly Balances       3     August     Monthly Balances       3     August     Monthly Balances       3     August     Monthly Balances       4     Monthly Balances     Monthly Balances       5     September     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       6     December     219.26c       5     December     Source       7     December     200.21c       2     December     200.21c       2     December     219.28c       3     Accumulated General Depreciation     Source       4     Calculation of Production Accumulated Depreciation     Source       5     December     219.28c       4     Accumulated General Depreciation     Source       9     Accumula	April     Monthly Balances       May     Monthly Balances       June     Monthly Balances       July     Monthly Balances       Agust     Monthly Balances       September     Monthly Balances       September     Monthly Balances       October     Monthly Balances       September     Monthly Balances       October     Monthly Balances       November     Monthly Balances       December     219.26c       December     Source       Prior year 200.21c     Accumulated Depreciation       Calculation of Intangible Accumulated Depreciation     Source       December     219.28c       December     219.28c       December     219.28c       December     219.28c       December     219.28c       December     Prior year 219.20 through 219.24       January     Monthly Balances       Mary     Monthly Balances       Mary     Monthly Balances       January     Monthly Balances       Agust     Monthly Balances       January     Monthly Balances       January     Monthly Balances       January     Monthly Balances       January     Monthly Balances       Jure     Monthly Balances <t< td=""><td>April     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       August     Monthly Balances     Monthly Balances       September     Monthly Balances     Monthly Balances       Catober     Monthly Balances     Monthly Balances       October     Monthly Balances     Monthly Balances       November     Monthly Balances     Monthly Balances       December     219.26c     Monthly Balances       December     219.26c     Monthly Balances       December     200.21c     Year       December     200.21c     Monthly Balances       December     200.21c     Year       December     219.28c     Year       December     Year     Year       December     219.28c     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year</td></t<>	April     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       August     Monthly Balances     Monthly Balances       September     Monthly Balances     Monthly Balances       Catober     Monthly Balances     Monthly Balances       October     Monthly Balances     Monthly Balances       November     Monthly Balances     Monthly Balances       December     219.26c     Monthly Balances       December     219.26c     Monthly Balances       December     200.21c     Year       December     200.21c     Monthly Balances       December     200.21c     Year       December     219.28c     Year       December     Year     Year       December     219.28c     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year

#### Materials & Supplies

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

ITC Adjustment

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

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

#### Adjustments to A & G Expense

Appendix /	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details	
Evel	uded Membership Dues Expense					
EXCI	ded Membership Dues Expense					
					0	
					0	
					0	
63	Total	(Note C)	Appendix A Input		0	
03	Total	(Note C)	Appendix A input		U	
	_					
PBC						
	Authorized filed PBOP expense		Annual Update Inform	ational Filing	0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expense
00	And an Bon Expense Adjacation		Appendix A linput		·	Autorized Filled Experioe filled Fieldal Experioe
	erty Insurance					
	Property Insurance Account 924		320.185b		0	
70		(Note F)	Appendix A Input		0	
1		. ,				
-						

#### Regulatory Expense Related to Transmission Cost Support

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

#### Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

#### Multistate worksheet

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

#### Adjustments to Transmission O&M

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

#### Facility Credits under Section 30.9 of the OATT

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

#### Other adjustments to rate base

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

#### Depreciation Expense

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

#### Less Regulatory Asset Amortizations Account 930.2

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

#### PacifiCorp

#### Attachment 6 - Estimate and Reconciliation Worksheet

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

#### Worksheet Step Month 1 April

7 April TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

S - Rev Req based on Year 1 data
Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

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

Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
Veighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(0 / 13)	
13							
12							
11	-						
10							
9							
7							
6							
5							
3							
2							
4							
							1
	Input to Line 16 of Appendix A						
	Input to Line 34 of Appendix A						

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

Year 3

Year Year 2

Action

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

Estimated Life		
Estimated Deprecia	tion for Attachment 7	
Jan	11.5	
Feb	10.5	
Mar	9.5	
Anr	85	

7.5	
6.5	
5.5	
4.5	
3.5	
2.5	
1.5	
0.5	
	6.5 5.5 4.5 3.5 2.5 1.5

Reconciliation - actual data

S - Result of Formula for Reconciliation Schedule 1 Reconciliation

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

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

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

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 61\\ 52\\ 53\\ 54\\ 55\\ 56\\ \end{array}$ 

	Columns and rows may be added to a	accommodate more	e projects						
			(Energy Gateway only)	(Ene	rgy Gateway Segment B-H)	(Ener	rgy Gateway Segment B-H)		
8 Useful life of the project	Life			58.00		58.00			
"Yes" if the customer has paid a lumpsum									
payment in the amount of the investment on									
9 line 29, Otherwise "No"	CIAC (Yes or No)	No		No		No			
10 Input the allowed increase in ROE	Increased ROE (basis points)	0		0		0			
From line 3 above if "No" on line 13 and from	1								
11 line 7 above if "Yes" on line 13	0% ROE	0.0000%		0.0000%		0.0000%		0.0000%	
12 Line 14 plus (line 5 times line 13)/10	FCR for This Project	0.0000%		0.0000%		0.0000%		0.0000%	
13 13 Month Net Plant or CWIP Balance	Investment	-				-	-	-	
14 Actual or estimated depreciation expens	Annual Depreciation Expense	-		-		-		-	

	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	Transmissio Cre (incentive min
W 0 % ROE	2010	or of this balance													incentive charged		(incentive this
W Increased ROE	2010		-					-	-		-		-	s - s -	s .	\$-	
W 0 % ROE	2010	-			-	-	-	-		-		-		1	ə -	s -	¢
W Increased ROE		-			-	-	-	-		-		-				\$-	
W 0 % ROE	2011 2012	-			-	-	-	-		-		-	-		ə -	s -	\$
W Increased ROE	2012	-		-		-	-	-	-	-		-	-	s -		ş -	
W Increased ROE W 0 % ROE	2012 2013	-	-		-	-	-	-	-	-	-	-		\$ - \$ -	s -		\$
		-			-	-	-	-		-		-		1		\$-	
W Increased ROE	2013	-	-		-	-	-	-	-	-	-	-	-	s -	s -		\$
V 0 % ROE	2014	-		-	-	-	-			-		-	-	ş -		\$-	
N Increased ROE	2014	-		-	-	-	-			-		-	-	s -	ş -		\$
N 0 % ROE	2015	-		-	-	-	-			-		-	-	\$ -		\$-	
N Increased ROE	2015	-		-	-	-	-			-		-	-	\$ -	ş -		\$
N 0 % ROE	2016	-		-	-	-	-			-		-	-	\$ -		\$-	
N Increased ROE	2016	-		-	-	-	-			-		-	-	\$ -	ş -		\$
W 0 % ROE	2017	-		-	-	-	-	-		-	-	-	-	\$ -		\$-	
N Increased ROE	2017	-		-	-	-	-	-		-	-	-	-	\$ -	\$-		\$
N 0 % ROE	2018	-		-	-	-	-	-		-	-	-	-	\$-		\$-	
W Increased ROE	2018	-			-	-	-			-		-		s -	s -		\$
N 0 % ROE	2019	-			-	-	-			-		-		s -		\$-	
W Increased ROE	2019	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$
N 0 % ROE	2020	-		-	-	-	-	-	-	-	-	-	-	\$ -		\$-	
V Increased ROE	2020	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$
N 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$-		\$-	
N Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2022	-	-	-	-	-	-	-	-	-		-	-	\$-		\$-	
N Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$-		\$-	
V Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2024	-				-	-	-		-	-	-	-	s -		\$ -	
V Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2025	-			-		-			-			-	ş -		\$-	
N Increased ROE	2025	-			-		-			-			-	ş -	s -		\$
N 0 % ROE	2026	-			-		-			-			-	ş -		\$-	
N Increased ROE	2026	-		-	-	-	-	-		-			-	\$-	\$ -		\$
N 0 % ROE	2027	-		-	-	-	-	-		-			-	ş -		\$-	
N Increased ROE	2027	-		-	-	-	-	-		-			-	ş -	\$ -		\$
N 0 % ROE	2028	-	-	-	-	-		-		-		-	-	s -		\$-	1
W Increased ROE	2028	-	-	-	-	-	-	-	-	-		-	-	s -	\$ -		\$
N 0 % ROE	2029	-	-	-	-	-	-	-	-	-		-	-	\$ -		\$-	
V Increased ROE	2029	-	-	-	-	-		-		-		-	-	s -	s -		\$
					· ·							-				s -	1
	1	1			-									1	s .		s

#### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2021

New	Orego	n	Washin	gton	Califor	nia	Utah	ı i	Wyom	ing	AZ, CO, M	IT, NM	Idah	Company	
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1     350.2 [Land Rights       2     352       353     Station Equipment       4     354       355     Poles and Fixtures       5     355       6     356       7     357       10derground Conduit       8     358       9     359       9     359       10     Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11     389.2     Land Rights       12     390     Structures and Improvements       13     391     Office Furniture and Equipment - Furniture       14     391.2     Office Furniture and Equipment - Equipment       16     393     Store Equipment       17     394     Tools, Shop and Garage Equipment       18     395     Laboratory Equipment       19     397     Communication Equipment       20     397.2     Communication Equipment       21     398     Missellaneous Equipment	738.46 94,778,742.98	1.82% 2.07%	95,314.42 13,817,416.91	2.50% 2.06%	4,222,101.20	0.00% 1.99%		2.05% 2.55%	74,314.75 16,220,165.21	1.87% 2.28%	331,004.33	0.00% 1.76%	13,828,483.36	1.70% 1.84%	5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 302 Franchises and Consents 24 303 Miscellaneous Intangible Plant	23,769,197.67	3.64%	1,784,453.29	3.31%	1,432,688.68	5.48%	16,874,057.65	4.97%	11,951,315.14	5.56%	694,623.68	2.77%	2,141,247.10	4.61%	4.96% 5.71% 3.55%
19     397     Communication Equipment       20     397.2     Communication Equipment - Mobile Radio Equipment       21     398     Miscellanceus Equipment       22     Unclassified General       23     302     Franchises and Consents	23,769,197.67	3.64%	1,784,453.29	3.31%	1,432,688.68	5.48%	16,874,057.65	4.97%	11,951,315.14	5.56%	694,623.68	2.7	77%	2,141,247.10	77% 2,141,247.10 4.61%

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

2 The columns labeled "Balance" are the amount of investment physically located in each state.

3 The plant balance is updated each month as new plant is added.

4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.

5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.

6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.

8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.

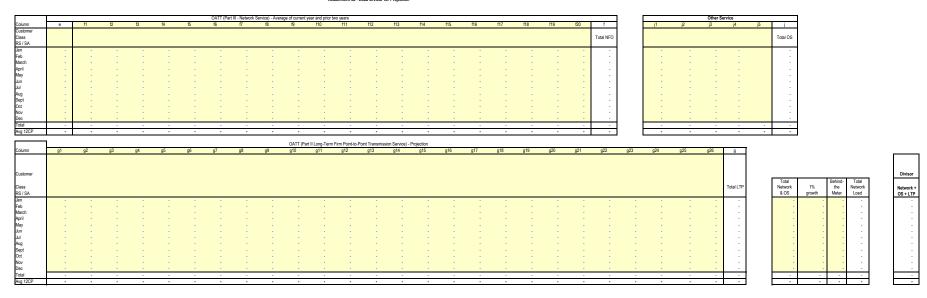
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

a Scound lace of previous of the solution of t

15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

#### PacifiCorp Attachment 9a - Load Divisor for Projection



PacifiCorp	
Attachment 9a1 - Load (Co	irrent Year)
YYYY	

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

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

Attachmer	PacifiCo nt 9a2 - Loa	<b>orp</b> <b>d</b> (One Year Prior)
	YYY	

											OAT	Г (Part III - Nei	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class RS / SA	Day	Time																				Total NF
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
eb				-									-		-						-	-
March				-			-	-	-							-	-					-
April				-				-	-							-						-
May						-	-		-		1.1			1.1	-	-						-
Jun						-	-		-		1.1			1.1	-	-						-
Jul						-	-		-		1.1			1.1	-	-						-
Aug Sept						-	-		-		1.1			1.1	-	-						-
				-			-	-	-							-	-			-		-
Oct				-	-	-							-		-						-	-
vov				-		-	-	-	-	-	1.1	1.1		1.1	-	-			1.1			-
Dec			-	-	-								-		-						-	-
Fotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

				Other Service									
Column		Í	j1	j2	j2 j3		j5	j					
Customer Class RS / SA	Day	Time						Total OS					
Jan Feb			1	1	1	1		-					
March April			1	1	1	1		-					
May			-	-	-			-					
Jun Jul			1	1	1	1							
Aug Sept			1	1	1.1	1		-					
Oct Nov			-	-	1	1							
Dec					1.1			-					
Total			-	-	-	-		-					

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

										OATT	(Part III - Netw	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer Class RS / SA	Day	Time																		Total NFO
Jan	Suj		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Feb			-	-			-	-	-						-		-		_	-
March			-	-	-		-	-	-		-	-	-		-	-	-		-	-
April			-	-	-		-	-	-		-	-	-		-	-	-		-	
May			-		-	-	-	-	-	-	-		-		-	-	-	-	-	
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-		-		-		-	-	-	-
Aug			-		-	-	-	-	-	-	-	-			-	-	-	-	-	
Sept			-	-	-		-	-	-		-	-		1.1	-	-	-		-	-
Oct			-	-	-	-	-	-	-	-	-		-	1.1	-		-	-	-	
Nov Dec			1	1	1.1	1.1	1	1	1	1.1	1.1	1	1.1	1	1	1	1	1	1	-
Total		I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

					Other S	ervice		
Column			j1	j2	j3	j4	j	
Customer Class RS / SA	Day	Time					Total OS	3
Jan			-	-	-		-	
Feb					-	-	-	
March			-		-	-	-	
April				-	-	-	-	
May			-	-	-	-	-	
Jun			-		-	-	-	
Jul			-		-	-	-	
Aug			-	-	-	-	-	
Sept			-	-	-	-	-	
Oct			-	-	-	-	-	
Nov			-	-	-	-	-	
Dec			-	-	-	-	-	
Total			-	-	-	-		



										OATT (Part	t III - Network S											ſ			Other Servic	8						
Column	e	fl	f2	ß	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f		j1	12	j3	14	5	1				
Customer																																
																					Total											
Class																					NFO							Total OS				
RS / SA																																
Jan		-		-		-		-	-	-		-	-		1.1	-					-		-	-		-		-				
Feb	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
March	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
April	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
May	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
Jun		-		-		-		-	-	-		-	-			-					-		-	-		-		-				
Jul		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Aug	-	-		1.1		-				-		-					-	-			-					-		-				
Sept		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Oct		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Nov	1.1	-			-		-		-				-				-				-			-				-				
Dec		-	1.1	-	1.1	-	1.1	-	-	-			-	1.1	1.1	-	1.1		1.1		-	Ļ	-	-				-				
Total		-	-	-	-	-	-		-		-			-	-		-	-	-	-	-		-	-	-		-	-				
Avg 12CP		-		-		-		-	-	-	-		-			-					-	L	-	-	-	-	-	-				
												OATT Part II																				
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	OATT Part II g12	Long-Term Fir g13	m Point-to-Poi g14	nt Transmissio g15	on Service g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Column	g1	g2	g3	g4	g5	g6	g7	g8	<u>g</u> 9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Column Customer	g1	g2	g3	g4	g5	gô	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Customer	g1	g2	g3	g4	g5	g6	g7	<u>g8</u>	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27			Total Beh	hind-the	Total
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g Total LTP	Ne	etwork	hind-the N	Total
Customer	g1	92	g3	g4	g5	g6	g7	<u>g</u> 8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	Total	Ne	etwork	hind-the Ni Meter	Total Network Load
Customer Class RS / SA Jan	g1 -	g2 -	g3 -	g4 -	g5 -	g6 -	g7 -	g8 -	g9 -	g10 -	g11 -						g17	g18 -	g19 -	g20 -	g21	g22 -	g23 -	g24 -	g25 -	g26 -	g27 -	Total	Ne	etwork	hind-the Neter	Total Network Load
Customer Class RS / SA Jan Feb	g1 - -	g2 - -	g3 - -	g4 - -	g5 -	g6 - -	g7 - -	g8 - -	g9 - -	g10 -	g11 -						g17 -	g18 -	g19 -	g20 -	g21	g22 -	g23 -	g24 - -	g25 - -	g26 -	g27	Total	Ne	etwork	hind-the Ni Meter I	Total Network Load
Customer Class RS / SA Jan	g1 - -	g2 - -	g3 - -	g4 - -	g5 - -	g6 - -	g7 - -	g8 - -	99 - -	g10 - -	g11 - -						g17 - -	g18 - -	g19 - -	g20 - -	g21	g22 	g23	g24	g25 - -	g26	g27	Total LTP -	Ne	etwork	hind-the Ni Meter I	Vetwork Load
Customer Class RS / SA Jan Feb	g1 - -	g2 - - -	g3 - - -	g4 - - -	g5 - - -	g6 	g7 - - -	g8 - - - -	g9 - - -	g10 - - -	g11						g17 - -	g18 - - -	g19 - - -	g20 - - -	g21	g22	g23	g24	g25 - -	g26	g27	Total LTP -	Ne	etwork	hind-the Neter	Vetwork Load - -
Customer Class RS / SA Jan Feb March	g1 - - -	92 - - - -	g3 - - - -	g4 - - - -	g5 - - - -		g7 - - - -	g8 - - - -	g9 - - - - -	g10 - - -	g11 - - -						g17 - - -	g18 - - - -	g19 - - - -	g20 - - - -	g21	922 - - -	g23	g24	g25 - - - -	g26	g27	Total LTP -	Ne	etwork	hind-the Neter - - -	Vetwork Load - -
Customer Class RS / SA Jan Feb March April	g1 - - - - - -	92 - - - - -	g3 - - - -	g4 - - - - -	g5 - - - - -		97 - - - -	g8 - - - - -	99 	g10	g11						g17	g18 - - - - -	g19 - - - - -	g20 - - - -	g21	922 - - - - -	g23	g24	g25 - - - - - -	g26	g27	Total LTP -	Ne	etwork	hind-the Nu Meter	Vetwork Load - - -
Customer Class RS / SA Jan Feb March April May	g1 - - - -	92 - - - - - -	<u>g3</u> - - - - - -	g4 - - - - -	g5 - - - - - - - - - - - -	g6 - - - - -	g7 - - - - - -	98 - - - - - -	g9 - - - - - -	g10	g11						g17	g18 - - - - -	g19 - - - - - -	g20 - - - - - - -	g21	g22	g23	g24	g25	g26	927	Total LTP - - - -	Ne	etwork	hind-the Ni Ni Meter I	Vetwork Load - - - -
Customer Class Jan Feb March April May	g1 - - - - - -	g2 - - - - - - - -	g3 - - - - - - - - - - - - - - - - -	g4 - - - - - - -	g5 - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	<u>9</u> 7	g8 - - - - - - - - - -	gg - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						<u>9</u> 17	g18 - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - -	g20 - - - - - - - - - - - - -	g21		g23	g24	g25 - - - - - - - - - - -	g26	927	Total LTP - - - -	Ne	etwork	hind-the Ni Neter I	Vetwork Load - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul	g1 - - - - - - - - - - - - - -	g2	- - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - -	97 - - - - - - - - - - - -	98 		g10 - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - -	920 - - - - - - - - - - - -	g21	922 	g23	g24 - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - -	g26	g27	Total LTP - - - -	Ne	etwork	hind-the Ni Meter I - - - - -	Vetwork 
Customer Class RS / SA Jan Feb March April May Jun Jul Jul Aug	g1	g2	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	99 - - - - - - - - - - - - - - - - - -	g7 - - - - - - - - - - - - - -	98 - - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17 - - - - - - -	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	920 - - - - - - - - - - - - - -	g21	g22	g23	g24 - - - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - - - - - - - -	g26	g27	Total LTP - - - -	Ne	etwork	hind-the Nu Meter - - - - - - - - - - - -	Vetwork Load - - - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jun Jul Aug Sept	g1 - - - - - - - - - - - - - - - - - - -	92 	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	97 - - - - - - - - - - - - - - - - - - -	98 - - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -		g11 - - - - - - - - - - - - - - - - - -						g17	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	g20 - - - - - - - - - - - - - - - - - - -	g21	g22 - - - - - - - - - - - - - - - - - -	g23	g24 - - - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - - - - - - - -	g26 - - - - - - - - - - - - - - - - - - -	g27	Total LTP - - - -	Ne	etwork	hind-the Nu Nu eter 1	Vetwork Load - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul Aug Sept Oct	g1	g2	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	g7 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17 - - - - - - - - - - - - - - - - - - -	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	920 	g21	g22 - - - - - - - - - - - - - - - - - -	923	924 - - - - - - - - - - - - - - - - - - -	925 	g26 - - - - - - - - - - - - - - - - - - -	927	Total LTP - - - -	Ne	etwork	hind-the Ni Nu - - - - - - - - - - -	Vetwork Load - - - - - - - - - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul Aug Sept Oct Nov	g1 - - - - - - - - - - - - - - - - - - -	92 	g3 - - - - - - - - - - - - - - - - - - -	94 - - - - - - - - - - - - - - - - - - -	95 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	97 	98 - - - - - - - - - - - - - - - - - - -	99 - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11						g17	g18	g19 - - - - - - - - - - - - - - - - - - -	920 - - - - - - - - - - - - - - - - - - -	g21	g22 - - - - - - - - - - - - - - - - - -	923	g24 - - - - - - - - - - - - - - - - - - -	g25	g26	927	Total LTP - - - -	Ne	etwork	hind-the Nu Meter	Vetwork Load - - - - - - - - - - - - -

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

# Plant in Service - Accumulated Amortization Detail

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

## PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

		-	-					
				-		-		
	Total Prepayments	\$-	\$-	\$-	¢	\$-	¢	\$ -



Appendix A input: Total Allocated to Transmission \$

Total Allocated to Transmission by Category

Allocator

-

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

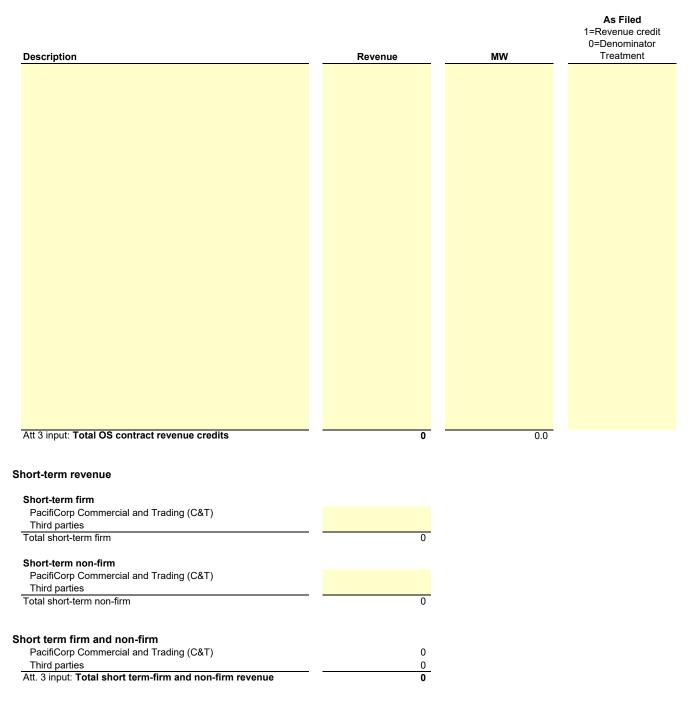
	Prior year	Current year
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

# PacifiCorp Attachment 13 - Revenue Credit Detail

# **Revenue Credit Detail**

# Other Service (OS) contracts





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

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

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

(At December 31)

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
Wind Generation Facilities 34.5 kV Facilities	0

# PacifiCorp Attachment 16 - Unfunded Reserves

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

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

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

FERC Acct Description Expense

Attachment 5 input: **Total PBOP** 

Notes:

0

# PACIFICORP

# **Enclosure 2**

# Revised Attachment H-1 of PacifiCorp's OATT

(red-lined version)

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	ors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
·				
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
	Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant (	alculations			
r fuirt c				
15	Plant In Service Transmission Plant In Service	(Note M)	Attachment 5	0
15	New Transmission Plant in Service New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant	(101037141)	(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Accumulated Depreciation and Amo	ortization			
25 Transmission Accumulated Depres	siation	(Note M)	Attachment 5	
26 Accumulated General Depreciation	1	(Note N)	Attachment 5	
27 Accumulated Amortization	Is Dennesistion	(Note N)	(Line 8)	
<ul> <li>Accumulated General and Intangit</li> <li>Wage &amp; Salary Allocator</li> </ul>			(Line 26 + 27)	0.000
	ccum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.000
31 Total Accumulated Depreciation an	d Amortization		(Line 25 + Line 30 )	
32 Total Net Property, Plant & Equipme	ent		(Line 24 - Line 31)	
<u> </u>				
djustments To Rate Base				
Accumulated Deferred Income Taxe	95			
33 ADIT net of FASB 106 and 109			Attachment 1A	
33b Excess or Deficient ADIT Balance			Attachment 1B	
CWIP for Incentive Transmission Pr CWIP Balances for Current Rate Y		(Note O)	Attachment 6	
35 IRC 46(f)1 adjustment			Attachment 5	
Unfunded Reserves				
36 Unfunded Reserves			Attachment 16	
Prepayments				
37 Prepayments		(Note K & N)	Attachment 11	
Abandoned Plant				
38 Unamortized Abandoned Plant		(Note O)		
Materials and Supplies 39 Undistributed Stores Expense		(Note N)	Attachment 5	
40 Wage & Salary Allocator		(Note N)	(Line 5)	0.00
41 Total Undistributed Stores Expens	e Allocated to Transmission		(Line 3) (Line 40)	0.000
42 Construction Materials & Supplies		(Note N)	Attachment 5	
43 Wage & Salary Allocator		(	(Line 5)	0.00
44 Construction Materials & Supplies	Allocated to Transmission		(Line 42 * Line 43)	
45 Transmission Materials & Supplies		(Note N)	Attachment 5	
46 Total Materials & Supplies Alloc			(Line 41 + Line 44 + Line 45)	
Cash Working Capital				
47 Operation & Maintenance Expense	9		(Line 75)	
48 <u>1/8th Rule</u> 49 <b>Total Cash Working Capital Allo</b>	cated to Transmission	(Note S)	Zero CLine 47 * Line 48)	0
Network Upgrade Balance			. ,	
50 Network Upgrade Balance		(Note N)	Attachment 5	
51 Total Adjustment to Rate Base			(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	
Total Adjustment to Rate Base				

Shade	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	<mark>320.189b</mark>	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	ů 0
	Total Accounts 924 and 930.1 - General			0
72			(Line 70 + Line 71)	
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Depred	iation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total	(	(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0.000070
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
	·			
	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

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

Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120		Preferred Stock cost = Preferred Dividends /			0.0078
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		0.00%
120	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax deductil		Per state tax code	0.00%
131	Ť	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT *			0.000%
132	T / (1-T)		.,,		0.000%
	TC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCL	TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b <b>135c</b>	Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizati		Attachment 1B Line 135b * 1 / (1-T)	0
1350	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADTT Amortizati	ion Aujustment = 17(1-1)	Line 1350 1/(1-1)	Ű

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Shaded cens are inputs	Notes	Reference (I LICE Form Freierence, attachment, of instruction)	
Notes			

A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

B Includes Transmission portion only.

C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.

- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.

PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,
- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

# Calculated from historical data-no true-up

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

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

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

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

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

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

#### Schedule ADIT-190

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

Instructions for Account 190:

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

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

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

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

the formula, the associated ADIT amount shall be excluded.

#### PacifiCorp

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

Schedule ADIT-281

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

#### Instructions for Account 281:

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

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

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

#### PacifiCorp

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

#### Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

#### Instructions for Account 283:

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

ADIT items related to high of forcing lacking of the Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to high and and not in Columns C & D are included in Column F
 ADIT items related to labor and not in Columns C & D are included in Column F

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

the formula, the associated ADIT amount shall be excluded.

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

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

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

#### Schedule ADIT-190

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

#### Instructions for Account 190:

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

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

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

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

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

#### PacifiCorp

#### Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Sebedule ADIT 29

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

Instructions for Account 281:

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

4. ADIT items related to 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

Α	в	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	
		· ·		, v	Ŭ	

# Instructions for Account 282:

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

#### PacifiCorp

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

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

 Instructions for Account 283:

 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 on that and not in Columns C & D are included in Column E

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

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

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

Summa	ry Table: (Excess) / Deficien	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b
	Appendix A, Line 33D	Appendix A, Line 1000

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

		Accumulated Deferred Income Tax		Exc	Tax	
		Pre-	Post-	-		
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
ccum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
cum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376
count. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186
count. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791
ubtotal: Accumulated Deferred Income Tax		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
otal Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591
ross-Up				(533,294,193)	(429,272,131)	(104,022,062
xcess Deferred Income Tax Regulatory Liability	254			(2,169,045,527)	(1,745,960,874)	(423,084,653
TABLE 2: Summary of Excess Deferred income Tay	by Function and Protected/Non-Protected Classification					
escription				Total	Protected	Non-Protected
ERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) A	(351,666,905)	(57,219,915
ther				(1,226,864,514)	(965,021,838)	(261,842,676
otal Excess Deferred Income Tax Before Gross-Up				(1,635,751,334)	(1,316,688,743)	(319,062,591

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1 B Plotteded Excess Deferred income Tax is being amortized using the Revense South Georgia Method over the remaining regulatory life of the asset Non-Protected Excess Deferred income Tax is being amortized over a five-pare priod

PERC institution allocable Excess Deterred income tax Pormula Kate inputs ** Weither the gross-up on excess or deficient ADIT		
Protected EDIT (RSOM)         Únamoritad         "Netmer the gross-up on scopes or denotem AUI           Remaining         Transmission         Remaining         Intangible         Remaining         Non-Protected EDIT         Annual         (Excess) / Deficient ADIT           Regulatory         ((344,474,595))         Regulatory         (1,595,175)         Regulatory         (67,219,915)         Annotization         Average         Gross-Up (Excess) / Deficient	IATION ONLY	
Remaining         Transmission         Remaining         General         Remaining         Infangible         Remaining         Non-Protected EDIT         Annutal         Excess/ Deficient ADT           Regulatory         [53:474:56)5         Regulatory         (155:76)         Regulatory         (157:87)         Regulatory         (157:87		or liability is include
Regulatory         (344,474,995)         Regulatory         (5,796,735)         Regulatory         (1,395,176)         Regulatory         (57,219,915)         Amortization         Average         Gross-Up         (Excess) / Deficient	se.	
	Regulatory	ADIT
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12       123/10209         13       123/10209         14       123/102040         15       123/102040         16       123/102040         17       123/102041         18       123/102041         17       123/102041         18       123/102041         19       123/102041         10       123/102041         11       123/102041         12       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         13       123/102041         1		
21       120102401         31       12010241         32       12010241         33       12010241         34       12010241         35       12010244         36       12010244         37       12010244         38       12010244         31       12010244         32       12010244         33       12010244         34       12010244         34       12010244         35       12010244         36       12010244         37       12010244         38       12010244         39       12010244         31       12010244         32       12010244         33       12010244         34       12010244         35       12010244         36       12010244         37       12010244         38       12010244         39       12010244         31       12010244         32       12010244         33       12010244         34       12010244         35       12010244		
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25     12310042       36     12310043       27     12310043       37     12310044       38     12310044       31     12310044       33     12310048       34     12310048       35     12310048       36     12310048       37     12310048       38     12310049       39     12310049       31     12310048       33     12310049       34     12310049       35     12310049       36     12310049       37     12310049       38     12310049       39     12310049       31     12310049       33     12310049		
26       12310641		
27.       12310044		
28.       12310046         30.       12310046         31.       12310046         32.       12310046         33.       12310046         34.       12310046         35.       12310046         36.       12310046         37.       12310046         38.       12310046         38.       12310046         38.       12310046         38.       12310046         38.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054         39.       12310054 <td></td> <td></td>		
28       123/2046         11       123/2047         13       123/2047         14       123/2047         15       123/2047         16       123/2047         17       123/2047         18       123/2047         19       123/2047         19       123/2047         10       123/2047         11       123/2047         123/2047 </td <td></td> <td></td>		
30.       12310047         31.       12310048         33.       12310048         34.       123100503         38.       123100503         38.       123100503         38.       123100505		
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35     1/2310262       36     123102623       37     123102653       38     12310265		_
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40.         12/31/2057           41.         12/31/2058           42.         12/31/2059		_
4.1         12310500		
44 12312081		_
45 12/31/2062		_
46. 12/31/2063		
47. 12/31/2064		
48. 12/31/2065		
49. 12/31/2066		
51. 12/31/2068		

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

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

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description         FERC Act, Nam. Deferrig form Tax Aster         FERC Act, Tax Rate Change         Tax Rate Change         Tax Rate Tax Deferring States         Tax Rate Change         Tax Rate States         Tax Rate Change         Tax Rate States         Tax Rate Change         Tax Rate States         Tax Rate States <tht< th=""><th>ferred Income Tax</th><th>Excess Deferred Income</th><th>Tax</th></tht<>	ferred Income Tax	Excess Deferred Income	Tax
Accum. Deferred Income Tax Astelf         190           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         281           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         282           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         282           Accum. Deferred Income Tax Liability. Conternated Amortization Properth         283           Bit Robulation. Value Amortization Property         283           Conternate Income Tax Liability. Conternated Amortization Property         283           Defen Robulation. Value Amortization Property         283           Total Encome Tax         284           Total Encome Tax         284           Gross-Deferred Income Tax         284	Post-		
Accom. Deferred income Tax Lability. Accettede Americation Properh.         281           Accom. Deferred income Tax Lability. Accettede Americation Properh.         282           Stability. Accettede Americation Properh.         282           Deferred income Tax Lability. Accettede Americation Properh.         282           Stability. Accettede Americation Properh.         282           Other Regulationy Labilities         282           Other Regulationy Labilities         284	Tax Rate Change To	Total Protected	Non-Protected
Accum. Deferred Income Tax Liability, Other Progerb, Accum. Deferred Income Tax Liability, Other Progerb, Subtobil: Accumulated Deferred Income Tax Defer Regulatory, Nature Test Exclass Deferred Income Tax Test Exclass Deferred Income Tax			-
Accam. Delered Income Tax Liability Othe 283 Const. Delered Income Tax			
Subtoal: Accumulated Delerent facem			
Other Regulatory Assets         12           Other Regulatory Assets         25           File Regulatory Libilitiet         25           Gross-Dup         25			-
Other Regulatory Liabilities 254 Total Excess Deferred Income Tax Gross-Up			
Total Excess Deferred Income Tax Consultation Consultatio			
Gross-Up			
Gross-Up			
			-
Excess Deferred Income Tax Regulatory Liability 254			-

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	( The second sec	B C
Other			
Total Excess Deferred Income Tax Before Gross-Up			

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

B

_			TABLE 3: Annual Traching of Cacesa or Deficient ADIT FERC Transmission Allocable Excess Deferred income Tax Formula Rate inputs FERC Transmission Allocable Excess Deferred income Tax									TABLE 4: INFORMATION ONLY													
														**Neither the gross-up on excess or deficient ADIT nor the ADIT on the regulatory asset or					ability is included in						
				Protected EDIT (RSGM)					Protected EDIT (RSGM)						Non-Protected EDIT Annual (Excess) / Def			Unamortized Unamortized Remaining Non-Protected EDIT Annual (Excess) / Deficient ADIT							
		Remaining		smission	Remaining		neral	Remaining	Intan	gible	Remaining	Non-Prote	ected EDIT	Annual	(Excess) / E					rate base.					
		Regulatory		I Balance]	Regulatory	[Intial	Balance]	Regulatory	[Intial E		Regulatory	[Intial E	Balance]	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT			
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**			
1																									
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# Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col <del>(i)</del> (L)	Allocator	Amount
	Plant Related		Net Plant Allocator	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
			0.00000/	
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
			Allocator	
3	Total Other Included	0	0.0000%	0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
			=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
~				
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

# Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	C
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	0
			=	
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			
	One Utah Center and North Temple office subleases			
	Parking Rent: Lloyd Center, Portland, Oregon			
	Rents - Common Affiliate - Kern River			
	Rents - Non-Common			

0
0.00%
0
0
0

# Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE

#### 100 Basis Point increase in ROE and Income Taxes А

100 Basis Point increase in ROE В

Appendix A input: Line 127 + Line 137 from below

0 1.00%

			Notes	Reference (Appendix A Line or Source)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.009
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
21	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
22	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

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



Understand Large All Decisions         Decisions         Decisions         Decisions         Decisions         Decisions           1         Control of All Decisions         Social Soc	nt in Ser	vice Worksheet					
1         Beckman         Beck							Detail/notes
2         Augury (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           3         Augury (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           4         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           4         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           10         Marty (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           10         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           11         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           11         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           12         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           13         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           14         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           14         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance)           15         Schember (Marty Blance)         Augury (Marty Blance)         Augury (Marty Blance) <tr< td=""><td></td><td>Calculation of Transmission Plant In Service</td><td></td><td>Footnotes</td><td>Year</td><td>Balance</td><td></td></tr<>		Calculation of Transmission Plant In Service		Footnotes	Year	Balance	
9         Production Plant in Service         Note:         Note	1	December					
1         Mach         Math         Ma	2	January	Monthly Balances				
a         Mach         Math         Ma	3	February	Monthly Balances				
0         May         Monty blances           2         May         Monty blances           0         May         Monty blances           0         Monty blances         Monty blances           1         Monty blances         Mon							
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1         Judy         Martine         Martine           3         Judy         Martine         Martine           4         Martine         Martine         Martine           1         Decimie         Martine         Martine           1         Decimie         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           1         Judite         Martine         Martine         Martine           2         Judite         Martine         Martine         Martine           3         Judite         Martine         Martine         Martine           3         Judite         Martine         Martine         Martine           3         Judite         Martine         <							
9         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         Normfor         Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         December         Output Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Monthy Balances           10         August Monthy Balances         August Monthy Balances         August Monthy Balances         August Month							
10       Signification       Monthly Salances       Appendix A input         11       Control       Konthly Salances       Appendix A input         12       Description       Solances       Appendix A input         13       Description       Solances       Appendix A input         14       Tensional Monthly Salances       Solances       Appendix A input         15       Description       Solances       Solances       Solances         16       Appendix A input       Monthly Salances       Solances       Solances         16       Solances       Solances       Solances       Solances         17       Feduration Monthly Salances       Solances       Solances       Solances         18       Appendix A input       Monthly Salances       Solances       Solances         19       Appendix A input       Monthly Salances       Solances       Solances         19       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances         10       Solances       Solances       Solances       Solances      <							
11         Color         Monthly Balances         Monthly Balances           12         Normality Balances         (Noin M)         Appands A input           15         14         Testenblainer Plant in Service         (Noin M)         Appands A input           15         14         Service         Verif Balances         Appands A input           16         14         Service         Verif Balances         Appands A input           16         14         Monthly Balances         Service         Service           17         February         Monthly Balances         Service         Service           18         March         Monthly Balances         Service         Service           19         March         Monthly Balances         Service         Service           10         Appands         Monthly Balances         Service         Service           10         Appands         Monthly Balances         Service         Service           10         Service         Service         Service         Service           10         Monthly Balances         Service         Service         Service           10         Monthly Balances         Service         Service         Service			Monthly Balances				
1     20 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
13         Describe         Calculation         Describe         Appendix A rigit           14         Transmission         Source         Var         Balance           15         Describe         Source         Var         Balance           16         Janafy         Monthy Balances         Source         Source         Source           16         Janafy         Monthy Balances         Source         Source         Source           16         Janafy         Monthy Balances         Source         Source         Source           17         Describe         Monthy Balances         Source         Source         Source           18         Angent         Monthy Balances         Source         Source         Source           18         Angent         Monthy Balances         Source         Source         Source           19         Angent         Monthy Balances         Source         Source         Source           19         Source         Balances         Source         Source         Source           10         Source         Balances         Source         Source         Source           10         Source         Source         Source         Sou							
Is         Is         Is amaination Plant Is Service         Source         Vew         Balance           Is         Source         Vew         Balance         Balance           Is         Source         Vew         Balance           Is         Mand         Monthy Balances         Vew         Balance           Is         Source         Vew         Balance         Is           Is         Source         Vew         Balance         Is           Is         Source         Vew         Balance         Is           Is         Source         Source         Vew         Balance           Is         Source         Source         Vew         Balance           Is         Source         Source         Vew         Balance           Is         Sou			Wohuly balances				
Calculation of Distribution Plant in Service         Survice         Year         Balance           16         Secondary         Monthy Salances         Secondary           17         February ()         Monthy Salances         Secondary           18         Markin         Monthy Salances         Secondary           19         Markin         Monthy Salances         Secondary           19         Markin         Monthy Salances         Secondary           20         Jang         Monthy Salances         Secondary           21         Jang         Monthy Salances         Secondary           22         Jang         Monthy Salances         Secondary           23         Jang         Monthy Salances         Secondary           24         Jang         Monthy Salances         Secondary           25         Secondary         Monthy Salances         Secondary           26         Monthy Salances         Secondary         Secondary           27         Secondary         Monthy Salances         Secondary           28         Secondary         Secondary         Monthy Salances           29         Secondary         Secondary         Monthy Salances           20	13	December Transmission Plant In Samias	204.58g	(Nets M)		0	Annendia Alimat
15         December         204 759           16         Journal Marchiny Balances         Marchiny Balances           17         Felcuary         Marchiny Balances           18         Marchiny Balances         Marchiny Balances           19         Marchiny Balances         Marchiny Balances           20         Marchiny Balances         Marchiny Balances           21         June         Marchiny Balances         Marchiny Balances           23         Jug         Marchiny Balances         Marchiny Balances           24         June         Marchiny Balances         Marchiny Balances           25         Octobar         Marchiny Balances         Marchiny Balances           26         November         Zalapitor         Marchiny Balances           27         December         Zalapitor         Marchiny Balances           28         Saturation Flant in Service         Year         Balance           29         December         Zalapitor         Marchiny Balances           20         December         Zalapitor         Year         Balance           20         December         Zalapitor         Year         Balance           20         December         Zalapitor	5 14	Transmission Plant in Service		(Note M)		U	Appendix A input
10         Boember         204 759           11         March         Monthy Balances           11         March         Monthy Balances           11         March         Monthy Balances           11         March         Monthy Balances           12         March         Monthy Balances           13         March         Monthy Balances           14         March         Monthy Balances           15         Jange         Monthy Balances           21         June         Monthy Balances           23         Augusto         Monthy Balances           24         Jung         Monthy Balances           25         Ocober         Monthy Balances           26         Docomber         Ocober           27         December         Ocober           28         Docomber         Ocober           29         December         Ocober           20         December         Ocober			Source		Year	Balance	
17     Forbany     Monthy Balances     Image: Second Sec			204.75b				
17     Forbany     Monthy Balances     Image: Second Sec	16	lanuary	Monthly Balances				
18         March         Monthly Balances         A per diametes         A per diametes           29         April         Monthly Balances         A per diametes         A per diametes           21         Monthly Balances         A per diametes         A per diametes         A per diametes           21         Monthly Balances         A per diametes         A per diametes         A per diametes           23         Stephenber         Monthly Balances         A per diametes         A per diametes           23         Stephenber         Monthly Balances         A per diametes         A per diametes           24         Stephenber         Monthly Balances         A per diametes         A per diametes           25         Concher         Monthly Balances         A per diametes         A per diametes           25         Concher         Sologe         Per diametes         A per diametes           26         December         Sologe         Per diametes         A per di							
9         April         Monthy Balances           0         May         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         June         Monthy Balances           2         Specific Mark         Monthy Balances           2         Specific Mark         Monthy Balances           2         Specific Mark         Monthy Balances           2         December         Monthy Balances           2         December         Monthy Balances           3         December         Quit Specific Mark           3         December         Quit Specific Mark </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Name         Monthy Balances         August           21         Jurg         Monthy Balances         August           23         Jurg         Monthy Balances         August           24         Jurg         Monthy Balances         August           25         October         Monthy Balances         August           26         October         Monthy Balances         August           27         December         201470         August           28         Normby Balances         Control         August           29         December         201470         August         August           20         December         201470         Control         August           20         December         201470         Control         August           20         December         201490         Control         August           20         December         201490         Control         August           20         December         201490         Control         Appendix A Input           20         December         201490         Control         Appendix A Input           20         December         201490         Contro         August							
1     Junie     Monthly Balances       2     July     Monthly Balances       23     Auguat     Monthly Balances       24     July     Monthly Balances       25     Octore     Monthly Balances       26     December     20 7 Sg       27     December     20 4 Sp       28     December     20 4 Sp       29     December     20 4 Sp       20     December     20 4 Sp       21     December     20 4 Sp       22     December     20 4 Sp       23     December     20 4 Sp       24     General Plant In Service     Vear       25     Octorber     20 4 Sp       26     Source     Year       28     December     20 4 Sp       29     December     20 4 Sp       20     December     20 4 Sp       21     December     20 4 Sp       22     December     20 4 Sp       23     December     20 4 Sp       24     General Plant In Service     Source       25     Source     Year							
12     July     Monthy Balances       23     Aquat (     Monthy Balances       24     September     Monthy Balances       25     December     Monthy Balances       26     December     Monthy Balances       27     December     Monthy Balances       28     December     Monthy Balances       29     December     Other (Note N)       20     December     Other (Note N)       21     December     Other (Note N)       22     December     Other (Note N)       23     December     Other (Note N)       24     General Plant In Service     Year       25     December     Other (Note N)       26     December     Other (Note N)       27     Fobrary     Monthy Balances       28     Monthy Balances     Year       29     December     Other (Note N)       20     December     Other (Note N)       21     December     Other (Note N) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
23     Augent     Monthy Balances       24     September     Monthy Balances       25     October     Monthy Balances       26     Colorabi     Monthy Balances       27     Dearnbar     20475g       28     Dearnbar     20475g       29     Dearnbar     20435g       20     Dearnbar     2045g       21     Intragible Plant In Service     Vear     Balance       20     Dearnbar     20436g     Appendix A input       21     Intragible Plant In Service     Source     Year     Balance       20     Dearnbar     20436g     Appendix A input       20     Dearnbar     20436g     Appendix A input       20     Dearnbar     Year     Balance       20     Jappendix A input     Appendix A input       20     Dearn							
24       Sejennber       Monthly Balances         25       Octom       Monthly Balances         26       November       20         27       December       20         28       December       204 5g.         29       December       204 5g.         20       December       204 5g.         20       December       204 5g.         20       December       204 5g.         20       December       204 4g.         20       December       204 4g.         20       December       204 4g.         20       December       204 4g.         21       December       204 4g.         22       December       204 4g.         23       December       204 4g.         24       General Plant in Service       Vear       Balance         25       December       204 4g.       0         26       General Plant in Service       Vear       Balance         26       General Plant in Service       Vear       Balance         26       General Plant in Service       Vear       Balance         27       Fohounet Hunt Service       Vear       Balance </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
25     October     Monthy Balances       20     November     204 75g       21     Descributor     0       22     Descributor     0       23     Distribution Plant In Service     0       20     Descributor     204 50       21     Descributor     204 50       23     Descributor     204 50       24     Descributor     204 50       25     Descributor     204 50       26     Descributor     204 50       20     Descributor     204 90       20     Descributor     204 90       21     Descributor     204 90       22     Descributor     204 90       23     Descributor     204 90       24     Descributor     204 90       25     Descributor     204 90       26     Descributor     204 90       27     Descributor     204 90       28     Descributor     204 90       29     Descributor     204 90       20     Descributor     Year     Balance       30     Instruitor     Year     Balance       31     Jance     204 40b     Year     Balance       32     April     Monthy Balances </td <td></td> <td></td> <td>Monthly Balances</td> <td></td> <td></td> <td></td> <td></td>			Monthly Balances				
28     November     Monthy Eslances       29     December     Caluation of Intangible Plant In Service     Vear       30     December     Caluation of Intangible Plant In Service     Vear       31     Intangible Plant In Service     Vear     Balance       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       32     December     Caluation of Christica Plant In Service     Vear       33     December     Caluation of Christica Plant In Service     Vear       34     December     Caluation of Christica Plant In Service     Vear       35     December     Caluation of Christica Plant In Service     Vear       34     Service     Caluation of Christica Plant In Service     Vear       35     December     Caluation of Christica Plant In Service     Vear       36     January     Monthy Eslances     Vear       37     January     Monthy Eslances     Vear       38     December     Caluation of Christica Plant In Service     Vear       39     April <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
27     December     204,75g       28     Distribution Plant in Service     Source     Year     Balance       29     December     204,5g     Source     Year     Balance       20     December     204,5g     Source     Year     Balance       20     December     204,5g     Source     Year     Balance       20     December     204,5g     Other Source     Year     Balance       21     December     204,9g     Other Source     Year     Balance       22     December     204,9g     Other Source     Year     Balance       23     December     204,9g     Other Source     Year     Balance       24     December     204,40g     Other Source     Year     Balance       25     December     Source     Year     Balance       26     Calculation of Production Plant in Service     Source     Year     Balance       26     Calculation of Monthy Balances     Nonthy Balances     Appendix A input       37     February     Monthy Balances     Year     Balance       38     March     Monthy Balances     Year     Balance       39     Aril     Monthy Balances     Year     Balance							
23     Distribution Plant In Service     Source     Year     Balance       20     December     204.5b     Permit Service     Appendix A input       31     Intangible Plant In Service     Source     Year     Balance       32     December     204.9b     O       33     Intangible Plant In Service     Source     Year     Balance       32     December     204.9b     O     O       33     December     204.9b     O     O       34     General Plant In Service     Note N     O     O       35     December     204.9b     O     O       36     General Plant In Service     Note N     O     O       36     General Plant In Service     Source     Year     Balance       36     General Plant In Service     Source     Year     Balance       36     General Plant In Service     Source     Year     Balance       36     January     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       37     Haru Balances     Year     Balance       38     March <td></td> <td></td> <td>Monthly Balances</td> <td></td> <td></td> <td></td> <td></td>			Monthly Balances				
Calculation of Intangible Plant in Service       Source       Year       Balance         20       December       204.55       Appendix A input         20       December       204.50       Appendix A input         21       Intangible Plant In Service       Source       Year       Balance         22       December       204.990       Appendix A input         33       December       204.990       Appendix A input         34       General Plant in Service       Source       Year       Balance         35       December       204.490       Appendix A input         36       December       204.460       Appendix A input         36       Jacuation of Production Plant In Service       Source       Year       Balance         36       Jacuation of Production Plant In Service       Source       Year       Balance         37       February       Monthy Balances       Appendix A input         38       April       Monthy Balances       Appendix A input         39       Appendix A       Appendix A input         34       August       Monthy Balances       Appendix A input         34       Appendix A       Appendix A input       Appendix A input <t< td=""><td></td><td></td><td>204.75g</td><td></td><td></td><td>0</td><td></td></t<>			204.75g			0	
29     December     204 5b     Appendix A input       30     December     204 5b     Appendix A input       4     Appendix A input     Appendix A input       30     December     204 99b     Appendix A input       31     December     204 99b     Appendix A input       32     December     204 99b     Appendix A input       33     December     204 40b     Appendix A input       34     General Plant In Service     Source     Year       35     December     204 40b     Appendix A input       36     Janary     Monthy Balances     Appendix A input       37     February     Monthy Balances     Appendix A input       38     April     Monthy Balances     April       40     May     Monthy Balances     April       41     June     Monthy Balances     August       42     Juy     Monthy Balances     August       43     August     Monthy Balances     August       44     Spember     Zother     August       45     December     Zother     August       46     Northly Balances     August       47     December     Zother       48     Production Plant In Service <td< td=""><td>20</td><td>Distribution Plant in Service</td><td></td><td></td><td></td><td>0</td><td></td></td<>	20	Distribution Plant in Service				0	
29     December     204 5b     Appendix A input       30     December     204 5b     Appendix A input       4     Appendix A input     Appendix A input       30     December     204 99b     Appendix A input       31     December     204 99b     Appendix A input       32     December     204 99b     Appendix A input       33     December     204 40b     Appendix A input       34     General Plant In Service     Source     Year       35     December     204 40b     Appendix A input       36     Janary     Monthy Balances     Appendix A input       37     February     Monthy Balances     Appendix A input       38     April     Monthy Balances     April       40     May     Monthy Balances     April       41     June     Monthy Balances     August       42     Juy     Monthy Balances     August       43     August     Monthy Balances     August       44     Spember     Zother     August       45     December     Zother     August       46     Northly Balances     August       47     December     Zother       48     Production Plant In Service <td< td=""><td></td><td>Calculation of Intangible Plant In Service</td><td>Source</td><td></td><td>Year</td><td>Balance</td><td></td></td<>		Calculation of Intangible Plant In Service	Source		Year	Balance	
30     December     204.5g       11     Inangible Plant In Service     Source     Vear     Balance       20     December     204.999     Pendix A input       31     December     204.999     Pendix A input       32     December     204.999     Pendix A input       33     December     204.999     Pendix A input       34     General Plant In Service     Vear     Balance       35     December     204.489     Pendix A input       36     December     Source     Vear     Balance       35     December     Source     Vear     Balance       36     Appendix A input     Appendix A input       37     February     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       39     February     Monthly Balances     Vear     Balance       34     Appendix A input     Monthly Balances     Vear     Balance       38     April     Monthly Balances     Vear     Balance       34     June     Monthly Balances     Vear     Monthly Balances       45     October <t< td=""><td></td><td></td><td></td><td></td><td>1 out</td><td>Dalarioo</td><td></td></t<>					1 out	Dalarioo	
31     Intangible Plant In Service     Source     Year     Balance       32     December     204.99g     Year     Balance       33     General Plant In Service     (Note N)     O       34     General Plant In Service     (Note N)     O       35     General Plant In Service     (Note N)     O       36     General Plant In Service     (Note N)     O       35     General Plant In Service     (Note N)     O       36     January     Monthy Balances     Year     Balance       37     February     Monthy Balances     Year     Balance       38     March     Monthy Balances     Seconder     Seconder       39     April     Monthy Balances     Seconder     Seconder       34     August     Monthy Balances     Seconder     Seconder       37     August     Monthy Balances     Seconder     Seconder       38     August     Monthy Balances     Seconder     Seconder       39     April     Monthy Balances     Seconder     Seconder       34     Seconder     Monthy Balances     Seconder     Seconder       35     October     Monthy Balances     Seconder     Seconder       36     Noremb			204.5g				
22     December     204.999       33     December     204.999       34     General Plant In Service     (Note N)     0       55     December     204.460       56     January     Monthly Balances       57     February     Monthly Balances       58     March     Monthly Balances       59     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     Aquest     Monthly Balances       44     Production Plant In Service     204.469				(Note N)		0	Appendix A input
20     December     204.999       31     December     204.999       4     General Plant In Service     (Note N)     0       5     December     204.466     Perr       3     January     Monthly Balances     Appendix A Input       7     February     Monthly Balances     February       30     April     Monthly Balances     Source       41     June     Monthly Balances     Source       42     July     Monthly Balances     Source       43     Aquet     Monthly Balances     Source       44     September     Monthly Balances     Source       45     December     204.469     Source       46     Production Plant In Service     Monthly Balances     Source       47     December     204.469     Source     Source       48     Production Plant In Service     204.469     Source     Source							
33     December     204.99g     Appendix A input       6     General Plant In Service     Source     Year     Balance       5     December     204.46b     Source     Source     Balance       33     January     Monthly Balances     Source     Source     Source       34     January     Monthly Balances     Source     Source     Source       35     January     Monthly Balances     Source     Source     Source       36     March     Monthly Balances     Source     Source     Source       36     March     Monthly Balances     Source     Source     Source       37     February     Monthly Balances     Source     Source     Source       38     Agrin     Monthly Balances     Source     Source     Source       39     April     Monthly Balances     Source     Source     Source       31     July     Monthly Balances     Source     Source     Source       34     August     Monthly Balances     Source     Source     Source       35     October     Monthly Balances     Source     Source     Source       36     Northly Balances     Source     Source     Source     Source<	1	Calculation of General Plant In Service	Source		Year	Balance	
3     3     4     General Plant In Service     Source     Year     Balance       5     December     204.46b     Appendix A input       3     January     Monthly Balances     Balance       7     February     Monthly Balances     Appendix A input       30     April     Monthly Balances     Appendix A input       40     March     Monthly Balances     Appendix A input       41     June     Monthly Balances     Appendix A input       42     July     Monthly Balances     Appendix A input       43     Agust     Monthly Balances     Appendix A input       45     Socros     Appendix A input     Monthly Balances       45     June     Monthly Balances     Appendix A input       42     July     Monthly Balances     Appendix A input       43     August     Monthly Balances     Appendix A input       44     September     Monthly Balances     Appendix A input       45     October     Monthly Balances     Appendix A input       46     Production Plant in Service     0     Appendix A input							
Calculation of Production Plant In Service     Source     Year     Balance       35     December     204.46b     Australian Control       36     January     Monthly Balances     Australian Control       37     February     Monthly Balances     Australian Control       38     Aarch     Monthly Balances     Australian Control       39     April     Monthly Balances     Australian Control       40     May     Monthly Balances     Australian Control       41     June     Monthly Balances     Australian Control       42     July     Monthly Balances     Australian Control       43     August     Monthly Balances     Australian Control       44     September     Monthly Balances     Australian Control       45     October     Monthly Balances     Australian Control       46     Normber     Monthly Balances     Australian Control       47     December     204.46g     O			204.99g				
35     December     204.46b       36     January     Monthly Balances       37     February     Monthly Balances       38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     Normhly Balances     Monthly Balances       47     December     Monthly Balances       48     Production Plant in Service     0	34	General Plant In Service		(Note N)		0	Appendix A input
3     December     204.46b       3     January     Monthly Balances       3     January     Monthly Balances       3     March     Monthly Balances       38     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     Decembert     Monthly Balances       48     Production Plant in Service     0		Calculation of Production Plant In Service	Source		Year	Balance	
3 January     Monthly Balances       37 February     Monthly Balances       38 March     Monthly Balances       39 April     Monthly Balances       30 April     Monthly Balances       30 April     Monthly Balances       41 June     Monthly Balances       42 July     Monthly Balances       43 August     Monthly Balances       44 September     Monthly Balances       45 October     Monthly Balances       46 November     Monthly Balances       47 December     Monthly Balances       48 Production Plant In Service     0							
37     Februáry     Monthly Balances       38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
38     March     Monthly Balances       39     April     Monthly Balances       40     May     Monthly Balances       41     Jure     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
39     April     Monthly Balances       40     May     Monthly Balances       41     June     Monthly Balances       42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g	38	March					
40     May     Monthy Balances       41     June     Monthy Balances       42     July     Monthy Balances       43     August     Monthy Balances       43     August     Monthy Balances       44     September     Monthy Balances       45     October     Monthy Balances       46     Norwher     Monthy Balances       47     December     204.46g							
11     June     Monthly Balances       22     July     Monthly Balances       23     August     Monthly Balances       24     September     Monthly Balances       25     October     Monthly Balances       26     October     Monthly Balances       27     December     204.46g       28     Production Plant In Service     0							
42     July     Monthly Balances       43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
43     August     Monthly Balances       44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g       48     Production Plant In Service     0							
44     September     Monthly Balances       45     October     Monthly Balances       46     November     Monthly Balances       47     December     204.46g							
45     October     Monthly Balances       46     November     Monthly Balances       7     December     204.46g       48     Production Plant In Service     0							
46     November     Monthly Balances       47     December     204.46g       48     Production Plant In Service     0							
47     December     204.46g       48     Production Plant In Service     0							
48 Production Plant In Service 0			Monthly Balances				
			204.40g			0	
49 Electric Plant Sold 204.102g 0						Ŭ	
49 Electric Plant Sold 204.102g 0							
	49	Electric Plant Sold	204.102g			0	
5 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) 0 Appendix A input	6 50 <sup>-</sup>	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input

## Accumulated Depreciation Worksheet

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

Calculation of Distribution Accumulated Depreciation 65 December	Source		Year	Balance
	Prior year 219.26c			
66 January	Monthly Balances			
67 February	Monthly Balances			
68 March	Monthly Balances			
74 Sentember				
	213.200			0
o Distribution Accumulated Depreciation				U
Calculation of Intangible Accumulated Depresiation	Source		Vear	Balance
			real	Dalarice
	200.210	(Noto NI)		0
Accumulated intangible Depreciation		(NOTE N)		U
Colouistian of Concern Accumulated Depression	Sauraa		Veee	Balance
			rear	Balance
	219.280	(11-1-10)		
Accumulated General Depreciation		(Note N)		0
Coloulation of Braduction Assumulated Dance statter	Sauraa		Veer	Balance
			rear	Balance
89 April				
90 May				
91 June				
92 July	Monthly Balances			
93 August	Monthly Balances			
94 September	Monthly Balances			
95 October				
96 November				
97 December				
				0
				Ŭ
99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64 78 84 & 98)	(Note M)		0
	(5411 11155 5 1, 1 5, 64, 6 56)	(11010 141)		, v
00 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0
	(30111 mile3 07, 70, 01, 04, 0 50)			0
69 70 71 72 73 74 75 76 77 78 79 80 81 82 38 84 85 86 87 88 89 90 91 92 93 94 99 99 99 99 99 99	<ul> <li>April</li> <li>May</li> <li>May</li> <li>June</li> <li>July</li> <li>August</li> <li>September</li> <li>October</li> <li>December</li> <li>Distribution Accumulated Depreciation</li> <li>Calculation of Intangible Accumulated Depreciation</li> <li>December</li> <li>Accumulated Intangible Depreciation</li> <li>Calculation of Seneral Accumulated Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>Calculation of Production Accumulated Depreciation</li> <li>December</li> <li>Accumulated General Depreciation</li> <li>December</li> <li>Accumulated Seneral Depreciation</li> <li>September</li> <li>Aggist</li> <li>September</li> <li>October</li> <li>November</li> <li>December</li> <li>Production Accumulated Depreciation</li> </ul>	9     April     Monthly Balances       1     May     Monthly Balances       2     July     Monthly Balances       3     August     Monthly Balances       3     August     Monthly Balances       3     August     Monthly Balances       4     Monthly Balances     Monthly Balances       5     September     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       5     October     Monthly Balances       6     December     219.26c       5     December     Source       7     December     200.21c       2     December     200.21c       2     December     219.28c       3     Accumulated General Depreciation     Source       4     Calculation of Production Accumulated Depreciation     Source       5     December     219.28c       4     Accumulated General Depreciation     Source       9     Accumula	April     Monthly Balances       May     Monthly Balances       June     Monthly Balances       July     Monthly Balances       Agust     Monthly Balances       September     Monthly Balances       September     Monthly Balances       October     Monthly Balances       September     Monthly Balances       October     Monthly Balances       November     Monthly Balances       December     219.26c       December     Source       Prior year 200.21c     Accumulated Depreciation       Calculation of Intangible Accumulated Depreciation     Source       December     219.28c       December     219.28c       December     219.28c       December     219.28c       December     219.28c       December     Prior year 219.20 through 219.24       January     Monthly Balances       Mary     Monthly Balances       Mary     Monthly Balances       January     Monthly Balances       Agust     Monthly Balances       January     Monthly Balances       January     Monthly Balances       January     Monthly Balances       January     Monthly Balances       Jure     Monthly Balances <t< td=""><td>April     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       August     Monthly Balances     Monthly Balances       September     Monthly Balances     Monthly Balances       Catober     Monthly Balances     Monthly Balances       October     Monthly Balances     Monthly Balances       November     Monthly Balances     Monthly Balances       December     219.26c     Monthly Balances       December     219.26c     Monthly Balances       December     200.21c     Year       December     200.21c     Monthly Balances       December     200.21c     Year       December     219.28c     Year       December     Year     Year       December     219.28c     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year</td></t<>	April     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       Jure     Monthly Balances     Monthly Balances       August     Monthly Balances     Monthly Balances       September     Monthly Balances     Monthly Balances       Catober     Monthly Balances     Monthly Balances       October     Monthly Balances     Monthly Balances       November     Monthly Balances     Monthly Balances       December     219.26c     Monthly Balances       December     219.26c     Monthly Balances       December     200.21c     Year       December     200.21c     Monthly Balances       December     200.21c     Year       December     219.28c     Year       December     Year     Year       December     219.28c     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year     Year       December     Year

### Materials & Supplies

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

ITC Adjustment

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

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

### Adjustments to A & G Expense

Appendix /	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Evel	uded Membership Dues Expense					
EXCI	ded Membership Dues Expense					
					0	
					0	
					0	
63	Total	(Note C)	Appendix A Input		0	
03	Total	(Note C)	Appendix A input		0	
	_					
PBC						
	Authorized filed PBOP expense		Annual Update Inform	ational Filing	0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expense
00	And an Bon Expense Adjustment		Appendix A linput		·	Autorized Filled Experioe filled Fieldal Experioe
	erty Insurance					
	Property Insurance Account 924		320.185b		0	
70		(Note F)	Appendix A Input		0	
1		. ,				
-						

## Regulatory Expense Related to Transmission Cost Support

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

## Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

#### Multistate worksheet

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

#### Adjustments to Transmission O&M

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

#### Facility Credits under Section 30.9 of the OATT

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

#### Other adjustments to rate base

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

#### Depreciation Expense

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

#### Less Regulatory Asset Amortizations Account 930.2

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

#### PacifiCorp

#### Attachment 6 - Estimate and Reconciliation Worksheet

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

### Worksheet Step Month 1 April

7 April TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

S - Rev Req based on Year 1 data
Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

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

Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
Veighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(0 / 13)	
13							
12							
11	-						
10							
9							
7							
6							
5							
3							
2							
4							
							1
	Input to Line 16 of Appendix A						
	Input to Line 34 of Appendix A						

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

Year 3

Year Year 2

Action

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

Estimated Life		
Estimated Deprecia	tion for Attachment 7	
Jan	11.5	
Feb	10.5	
Mar	9.5	
Anr	85	

8.5	-
7.5	
6.5	
5.5	
4.5	
3.5	
2.5	
1.5	
0.5	
	7.5 6.5 5.5 4.5 3.5 2.5 1.5

Reconciliation - actual data

S - Result of Formula for Reconciliation Schedule 1 Reconciliation

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

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

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

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 61\\ 52\\ 53\\ 54\\ 55\\ 6\end{array}$ 

	Columns and rows may be added to a	accommodate more	e projects						
			(Energy Gateway only)	(Ene	rgy Gateway Segment B-H)	(Ener	rgy Gateway Segment B-H)		
8 Useful life of the project	Life			58.00		58.00			
"Yes" if the customer has paid a lumpsum									
payment in the amount of the investment on									
9 line 29, Otherwise "No"	CIAC (Yes or No)	No		No		No			
10 Input the allowed increase in ROE	Increased ROE (basis points)	0		0		0			
From line 3 above if "No" on line 13 and from	1								
11 line 7 above if "Yes" on line 13	0% ROE	0.0000%		0.0000%		0.0000%		0.0000%	
12 Line 14 plus (line 5 times line 13)/10	FCR for This Project	0.0000%		0.0000%		0.0000%		0.0000%	
13 13 Month Net Plant or CWIP Balance	Investment	-				-	-	-	
14 Actual or estimated depreciation expens	Annual Depreciation Expense	-		-		-		-	

	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	Transmissio Cre (incentive min
W 0 % ROE	2010	or of this balance													incentive charged		(incentive this
W Increased ROE	2010		-					-	-		-		-	s - s -	s .	\$-	
W 0 % ROE	2010	-			-	-	-	-		-		-		1	ə -	s -	¢
W Increased ROE		-			-	-	-	-		-		-				\$-	
W 0 % ROE	2011 2012	-			-	-	-	-		-		-	-		ə -	s -	\$
W Increased ROE	2012	-		-		-	-	-	-	-		-	-	s -		ş -	
W Increased ROE W 0 % ROE	2012 2013	-	-		-	-	-	-	-	-	-	-		\$ - \$ -	s -		\$
		-			-	-	-	-		-		-		1		\$-	
W Increased ROE	2013	-	-		-	-	-	-	-	-	-	-	-	s -	s -		\$
V 0 % ROE	2014	-		-	-	-	-			-		-	-	ş -		\$-	
N Increased ROE	2014	-		-	-	-	-			-		-	-	s -	ş -		\$
N 0 % ROE	2015	-		-	-	-	-			-		-	-	\$ -		\$-	
N Increased ROE	2015	-		-	-	-	-			-		-	-	\$ -	ş -		\$
N 0 % ROE	2016	-		-	-	-	-			-		-	-	\$ -		\$-	
N Increased ROE	2016	-		-	-	-	-			-		-	-	ş -	ş -		\$
W 0 % ROE	2017	-		-	-	-	-	-		-	-	-	-	\$ -		\$-	
N Increased ROE	2017	-		-	-	-	-	-		-	-	-	-	\$ -	\$-		\$
N 0 % ROE	2018	-		-	-	-	-	-		-	-	-	-	\$-		\$-	
W Increased ROE	2018	-			-	-	-			-		-		s -	s -		\$
N 0 % ROE	2019	-			-	-	-			-		-		s -		\$-	
V Increased ROE	2019	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$
N 0 % ROE	2020	-		-	-	-	-	-	-	-	-	-	-	\$ -		\$-	
V Increased ROE	2020	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$
N 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$-		\$-	
W Increased ROE	2021	-	-	-	-	-	-	-	-	-		-	-	\$-	\$-		\$
N 0 % ROE	2022	-	-	-	-	-	-	-	-	-		-	-	\$-		\$-	
N Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$-		\$-	
V Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2024	-				-	-	-		-	-	-	-	s -		\$ -	
V Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$-	\$-		\$
N 0 % ROE	2025	-			-		-			-			-	ş -		\$-	
N Increased ROE	2025	-			-		-			-			-	ş -	s -		\$
N 0 % ROE	2026	-			-		-			-			-	ş -		\$-	
N Increased ROE	2026	-		-	-	-	-	-		-			-	\$-	\$ -		\$
N 0 % ROE	2027	-		-	-	-	-	-		-			-	\$-		\$-	
W Increased ROE	2027	-		-	-	-	-	-		-		-	-	\$ -	s -		\$
N 0 % ROE	2028	-	-	-	-	-		-		-		-	-	s -		\$-	1
W Increased ROE	2028	-	-	-	-	-	-	-	-	-		-	-	s -	\$ -		\$
N 0 % ROE	2029	-	-	-	-	-	-	-	-	-		-	-	\$ -		\$-	
V Increased ROE	2029	-	-	-	-	-		-		-		-	-	s -	s -		\$
					· ·							-				s -	1
	1	1			-									1	s .		s

### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	e Balance Rate		Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	353 Station Equ 354 Towers and 355 Poles and F 356 Overhead C 357 Undergrour 358 Undergrour 359 Roads & Tr	and Improvements uipment d Fixtures Fixtures Conductors and Devices nd Conductors and Devices															1.06% 1.38% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
12 13 14 15 16 17 18 19 20 21	<ul> <li>391 Office Furni</li> <li>391.2 Office Furni</li> <li>393 Store Equip</li> <li>393 Store Equip</li> <li>394 Tools, Shop</li> <li>Saboratory</li> <li>397 Communica</li> <li>397.2 Communica</li> <li>398 Miscellaned</li> </ul>	and Improvements ilture and Equipment - Furniture ilture and Equipment - Personal Computers ilture and Equipment - Equipment p and Garage Equipment Equipment ation Equipment ation Equipment - Mobile Radio Equipment ous Equipment	738.46 94,778,742.98	1.82% 2.07%	95,314.42 13,817,416.91	2.50% 2.06%	4,222,101.20	0.00% 1.99%		2.05% 2.55%	16,220,165.21	1.87% 2.28%	331,004.33	0.00% 1.76%	13,828,483.36	1.70% 1.84%	5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
22 23 24		and Consents ous Intangible Plant	23,769,197.67	3.64%	1,784,453.29	3.31%	1,432,688.68	5.48%	16,874,057.65	4.97%	11,951,315.14	5.56%	694,623.68	2.77%	2,141,247.10	4.61%	4.96% 5.71% 3.55%
		Improvements - Gen															

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

2 The columns labeled "Balance" are the amount of investment physically located in each state.

3 The plant balance is updated each month as new plant is added.

4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.

5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.

6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.

8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.

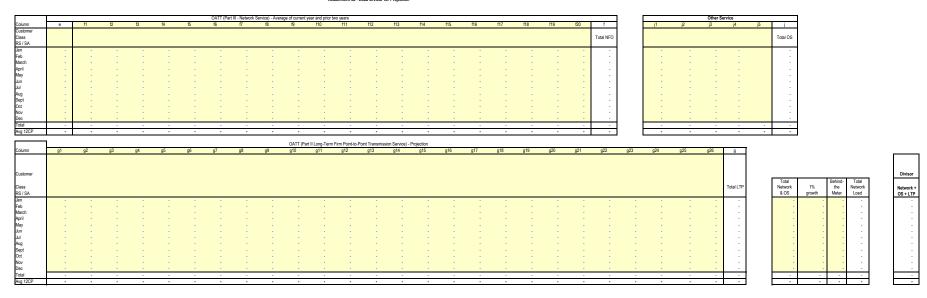
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

a Scound lace of previous of the solution of t

15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

#### PacifiCorp Attachment 9a - Load Divisor for Projection



PacifiCorp	
Attachment 9a1 - Load (Co	irrent Year)
YYYY	

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

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

Attachmer	PacifiCont 9a2 - Loa	<b>orp</b> <b>d</b> (One Year Prior)
	YYY	

											OAT	Г (Part III - Nei	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class RS / SA	Day	Time																				Total NF
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
eb				-									-		-					-	-	-
March				-			-		-				-			-	-					-
April				-					-				-			-	-					-
Иау				-			-	-	-			1.1	-		-	-						-
Jun				-			-	-	-			1.1	-		-	-			1.1			-
Jul				-			-	-	-			1.1	-		-	-			1.1			-
Aug Sept				-			-	-	-			1.1	-		-	-						-
				-			-		-				-		-							-
Oct				-			1.1	1.1	1.1	1.1	1.1	1.1		1.1	-	1.1			1.1		-	-
lov				-			1.1	1.1	1.1	1.1	1.1	1.1		1.1	-	1.1			1.1		-	-
Dec			-	-							-			-	-						-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

					Other S	ervice		
Column		Í	j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan Feb			1	1	1	1		-
March April					1	1		-
May			-	-	-			-
Jun Jul			1	1	1	1		
Aug Sept			1	1	1.1	1		-
Oct Nov			-	-	1	1		
Dec					1.1			-
Total			-	-	-	-		-

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

										OATT	(Part III - Netw	ork Service)								
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer Class RS / SA	Day	Time																		Total NFO
Jan	Suj		-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Feb			-	-			-	-	-						-		-		_	-
March			-	-	-	-	-	-	-	-	-				-	-	-	-	-	-
April			-	-	-		-	-	-		-	-	-		-	-	-		-	- 1
May			-		-	-	-	-	-	-	-		-		-	-	-	-	-	
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-		-		-		-	-	-	-
Aug			-		-	-	-	-	-	-	-	-			-	-	-	-	-	
Sept			-	-	-	1.1	-	-	-		-	-			-	-	-		-	-
Oct			-	-	-	-	-	-	-	-	-		-	1.1	-		-	-	-	
Nov Dec			1	1	1.1	1.1	1	1	1	1.1	1.1	1	1.1	1	1	1	1	1	1	-
Total		I	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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



										OATT (Part	t III - Network S											ſ			Other Servic	8						
Column	e	fl	f2	ß	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f		j1	12	j3	14	5	1				
Customer																																
																					Total											
Class																					NFO							Total OS				
RS / SA																																
Jan		-		-		-		-	-	-		-	-		1.1	-					-		-	-		-		-				
Feb	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
March	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
April	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
May	1.1	-			-		-		-		-		-	-			-				-		-	-				-				
Jun		-		-		-		-	-	-		-	-			-					-		-	-		-		-				
Jul		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Aug	-	-		1.1		-				-		-					-	-			-					-		-				
Sept		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Oct		-		-	-	-		-	-	-	-	-	-			-	-	-			-		-	-		-		-				
Nov	1.1	-			-		-		-				-				-				-			-				-				
Dec		-	1.1	-	1.1	-	1.1	-	-	-			-	1.1	1.1	-	1.1		1.1		-	Ļ	-	-				-				
Total		-	-	-	-	-	-		-		-			-	-		-	-	-	-	-		-	-	-		-	-				
Avg 12CP		-		-		-		-	-	-	-		-			-					-	L	-	-	-	-	-	-				
												OATT Part II																				
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	OATT Part II g12	Long-Term Fir g13	m Point-to-Poi g14	nt Transmissio g15	on Service g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Column	g1	g2	g3	g4	g5	g6	g7	g8	<u>g</u> 9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Column Customer	g1	g2	g3	g4	g5	gô	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g				
Customer	g1	g2	g3	g4	g5	g6	g7	<u>g8</u>	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27			Total Beh	hind-the	Total
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g Total LTP	Ne	etwork	hind-the N	Total
Customer	g1	92	g3	g4	g5	g6	g7	<u>g</u> 8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	Total	Ne	etwork	hind-the Ni Meter	Total Network Load
Customer Class RS / SA Jan	g1 -	g2 -	g3 -	g4 -	g5 -	g6 -	g7 -	g8 -	g9 -	g10 -	g11 -						g17	g18 -	g19 -	g20 -	g21	g22 -	g23 -	g24 -	g25 -	g26 -	g27	Total	Ne	etwork	hind-the Neter	Total Network Load
Customer Class RS / SA Jan Feb	g1 - -	g2 - -	g3 - -	g4 - -	g5 -	g6 -	g7 - -	g8 - -	g9 - -	g10 -	g11 -						g17 -	g18 -	g19 -	g20 -	g21	g22 -	g23 -	g24 - -	g25 - -	g26 -	g27	Total	Ne	etwork	hind-the Ni Meter I	Total Network Load
Customer Class RS / SA Jan	g1 - -	g2 - -	g3 - -	g4 - -	g5 - -	g6 - -	g7 - -	g8 - -	99 - -	g10 - -	g11 - -						g17 - -	g18 - -	g19 - -	g20 - -	g21	g22 	g23	g24	g25 - -	g26	g27	Total LTP -	Ne	etwork	hind-the Ni Meter I	Vetwork Load
Customer Class RS / SA Jan Feb	g1 - -	g2 - - -	g3 - - -	g4 - - -	g5 - - -	g6 	g7 - - -	g8 - - - -	g9 - - -	g10 - - -	g11						g17 - -	g18 - - -	g19 - - -	g20 - - -	g21	g22	g23	g24	g25 - -	g26	g27	Total LTP -	Ne	etwork	hind-the Neter	Vetwork Load - -
Customer Class RS / SA Jan Feb March	g1 - - -	92 - - - -	g3 - - - -	g4 - - - -	g5 - - - -		g7 - - - -	g8 - - - -	g9 - - - - -	g10 - - -	g11 - - -						g17 - - -	g18 - - - -	g19 - - - -	g20 - - - -	g21	922 - - -	g23	g24	g25 - - - -	g26	g27	Total LTP -	Ne	etwork	hind-the Neter - - -	Vetwork Load - -
Customer Class RS / SA Jan Feb March April	g1 - - - - - -	92 - - - - -	g3 - - - -	g4 - - - - -	g5 - - - - -		97 - - - -	g8 - - - - -	99 	g10	g11						g17	g18 - - - - -	g19 - - - - -	g20 - - - -	g21	922 - - - - -	g23	g24	g25 - - - - - -	g26	g27	Total LTP -	Ne	etwork	hind-the Nu Meter	Vetwork Load - - -
Customer Class RS / SA Jan Feb March April May	g1 - - - -	92 - - - - - -	<u>g3</u> - - - - - -	g4 - - - - -	g5 - - - - - - - - - - - -	g6 - - - - -	g7 - - - - - -	98 - - - - - -	g9 - - - - - -	g10	g11						g17	g18 - - - - -	g19 - - - - - -	g20 - - - - - - -	g21	g22	g23	g24 - - - - - - -	g25	g26	927	Total LTP - - - -	Ne	etwork	hind-the Ni Ni Meter I	Vetwork Load - - - -
Customer Class Jan Feb March April May	g1 - - - - - -	g2 - - - - - - - -	g3 - - - - - - - - - - - - - - - - - -	g4 - - - - - - - -	g5 - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	<u>9</u> 7	g8 - - - - - - - - - -	gg - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						<u>9</u> 17	g18 - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - -	g20 - - - - - - - - - - - - -	g21		g23	g24	g25 - - - - - - - - - - -	g26	927	Total LTP - - - -	Ne	etwork	hind-the Ni Neter I	Vetwork Load - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul	g1 - - - - - - - - - - - - - -	g2	- - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - -	97 - - - - - - - - - - - -	<u>9</u> 8 - - - - - - - - - - - -		g10 - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - -	g20 - - - - - - - - - - - - -	g21	922 	g23	g24 - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - -	g26	g27	Total LTP - - - -	Ne	etwork	hind-the Ni Meter I - - - - -	Vetwork 
Customer Class RS / SA Jan Feb March April May Jun Jul Jul Jul	g1	g2	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	99 - - - - - - - - - - - - - - - - - -	g7 - - - - - - - - - - - - - -	98 - - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17 - - - - - - -	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	920 - - - - - - - - - - - - - -	g21	g22	g23	g24 - - - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - - - - - - - -	g26	g27	Total LTP - - - -	Ne	etwork	hind-the Nu Meter - - - - - - - - - - - -	Vetwork Load - - - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jun Jul Aug Sept	g1 - - - - - - - - - - - - - - - - - - -	92 	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	97 - - - - - - - - - - - - - - - - - - -	98 - - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -		g11 - - - - - - - - - - - - - - - - - -						g17	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	g20 - - - - - - - - - - - - - - - - - - -	g21	g22 - - - - - - - - - - - - - - - - - -	g23	g24 - - - - - - - - - - - - - - - - - - -	g25 - - - - - - - - - - - - - - - - - - -	g26 - - - - - - - - - - - - - - - - - - -	g27	Total LTP - - - -	Ne	etwork	hind-the Nu Nu eter 1	Vetwork Load - - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul Aug Sept Oct	g1	g2	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	g7 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	gg - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11 - - - - - - - - - - - - - - - - - -						g17 - - - - - - - - - - - - - - - - - - -	g18 - - - - - - - - - - - - - - - - - - -	g19 - - - - - - - - - - - - - - - - - - -	920 	g21	g22 - - - - - - - - - - - - - - - - - -	923	924 - - - - - - - - - - - - - - - - - - -	925 	g26 - - - - - - - - - - - - - - - - - - -	927	Total LTP - - - -	Ne	etwork	hind-the Ni Nu - - - - - - - - - - -	Vetwork Load - - - - - - - - - - - - - - - - - - -
Customer Class RS / SA Jan Feb March April May Jun Jun Jul Aug Sept Oct Nov	g1 - - - - - - - - - - - - - - - - - - -	92 	g3 - - - - - - - - - - - - - - - - - - -	94 - - - - - - - - - - - - - - - - - - -	95 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	97 	98 - - - - - - - - - - - - - - - - - - -	99 - - - - - - - - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11						g17	g18	g19 - - - - - - - - - - - - - - - - - - -	920 - - - - - - - - - - - - - - - - - - -	g21	g22 - - - - - - - - - - - - - - - - - -	923	g24 - - - - - - - - - - - - - - - - - - -	g25	g26	927	Total LTP - - - -	Ne	etwork	hind-the Nu Meter	Vetwork Load - - - - - - - - - - - - - - - - - - -

## PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

## Plant in Service - Accumulated Amortization Detail

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

#### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

		-	-					
			-	-		-		
	Total Prepayments	\$-	\$-	\$-	¢	\$-	¢	\$ -



Appendix A input: Total Allocated to Transmission \$

Total Allocated to Transmission by Category

Allocator

-

## PacifiCorp Attachment 12 - Plant Held for Future Use

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

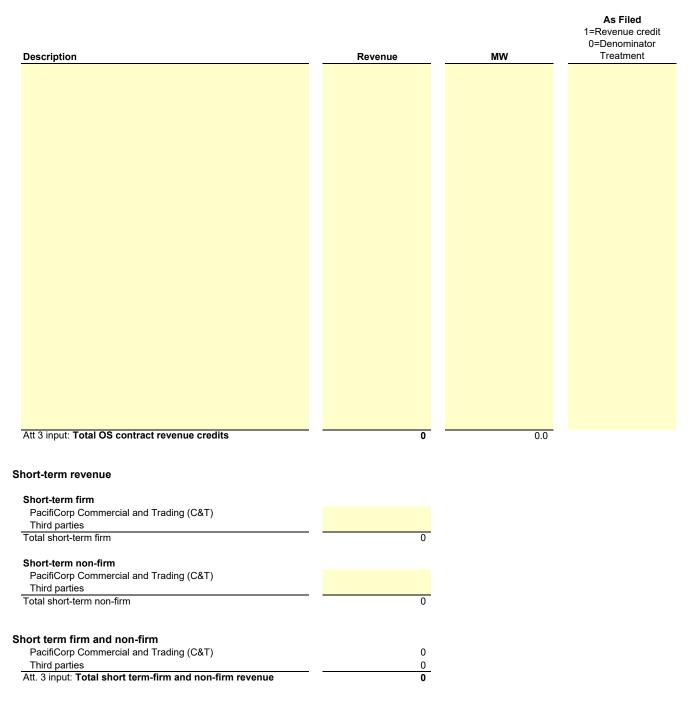
	Prior year	Current year
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

#### PacifiCorp Attachment 13 - Revenue Credit Detail

### **Revenue Credit Detail**

#### Other Service (OS) contracts





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

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

## PacifiCorp Attachment 15 - GSU and Associated Equipment

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

(At December 31)

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
Wind Generation Facilities 34.5 kV Facilities	0

## PacifiCorp Attachment 16 - Unfunded Reserves

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

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

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

FERC Acct Description Expense

Attachment 5 input: **Total PBOP** 

Notes:

0

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