

May 15, 2018

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

RE: *PacifiCorp* Informational Filing of 2018 Transmission Formula Rate Annual Update Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2018 Transmission Formula Rate Annual Update ("Annual Update") as required under Section I.3(e) of Attachment H-2, "Formula Rate Implementation Protocols" (the "Protocols"), of PacifiCorp's Open Access Transmission Tariff ("OATT"). As provided in the Protocols, this 2018 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").

1. Introduction

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

On February 22, 2013, PacifiCorp filed a Settlement Agreement resolving all issues in the above-referenced proceeding. Among the revised OATT sections appended to the Settlement Agreement were Attachment H-1 and Attachment H-2 of PacifiCorp's OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² On May 23,

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

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

2013, the Commission approved the Settlement Agreement, finding the settlement reasonable and in the public interest.³

2. Description of Filing

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

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2018, through May 31, 2019 (the "Rate Year" as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in this Annual Update includes inputs from PacifiCorp's 2017 FERC Form No. 1, filed on April 13, 2018⁵, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as <u>Enclosure 1</u>.

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

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

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as <u>Enclosure 4</u> and for the True-Up as <u>Enclosure 5</u>.

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

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

⁵ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at https://www.ferc.gov/docs-filing/elibrary.asp.

The variance analysis is for illustrative and informational purposes and has no impact on transmission customers' rates or charges.

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

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

Lastly, PacifiCorp is including a copy of its annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update. This information is provided as Enclosure 8.⁷

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 25, 2018. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

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

⁷ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

- Enclosure 1 Calculation of Projected ATRR and Transmission Rates for the Rate Year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2017 FERC Form No. 1 data and forecasted transmission capital additions;
- Enclosure 2 Calculation of Schedule 1 for the Rate Year, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2017 FERC Form No. 1 data and load data from the 2017 True-Up;
- Enclosure 3 Calculation of True-Up for the preceding calendar year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2017 FERC Form No. 1 data;
- Enclosure 4 Projection variance analysis; which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2018 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2017 Projection;
- Enclosure 5 True-Up variance analysis; which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2017 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2017 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2017 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2017.

Each of the items provided in the enclosures described above are also available on PacifiCorp's OASIS website, at the address listed below in Section 4.

4. Posting and Service

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

PacifiCorp posts its Annual Update on its OASIS website: <u>www.oatioasis.com/ppw</u>. The Annual Update information is centralized in the following folder on the OASIS site: "2017 Transmission Formula Annual Update."⁸

⁸ See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2018 Transmission Formula Annual Update.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁹ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT as well as all intervening parties to the above-referenced proceeding.

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

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

⁹ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

5. Communications

Matthew McVee Chief Regulatory Counsel PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232 Phone: (503) 813-6367 matthew.mcvee@pacificorp.com Rick Vail Vice President, Transmission PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-6938 rick.vail@pacificorp.com

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

Respectfully Submitted,

<u>/s/ Matthew McVee</u> Matthew McVee PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232 (503) 813-5585 (503) 813-7252 (facsimile) matthew.mcvee@pacificorp.com Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated 15 May, 2018, in Portland, Oregon.

/s/ Matthew McVee

Matthew McVee PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232 (503) 813-5585 (503) 813-7252 (facsimile) matthew.mcvee@pacificorp.com

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Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

				2018 Projection
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
				Projection
Alloca	ators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	26,634,206
				, ,
2	Total Wages Expense		354.28b	356,448,651
3	Less A&G Wages Expense		354.27b	42,557,961
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	27,658,984,089
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,560,641,915
8 9	Accumulated Amortization Total Accumulated Depreciation	(Note N)	Attachment 5	<u>580,005,315</u> 10,140,647,229
9	Total Accumulated Depreciation		(Line 7 + 8)	10,140,047,229
10	Net Plant		(Line 6 - Line 9)	17,518,336,860
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,475,717,426
12	Gross Plant Allocator		(Line 11 / Line 6)	23.4127%
40			(1 :== 20 1 :== 20)	4 707 000 004
13 14	Transmission Net Plant (excluding Land Held for Future Use) Net Plant Allocator		(Line 32 - Line 23) (Line 13 / Line 10)	4,707,062,034 26.8693%
Plant	Calculations			
	Plant la Damitar			
15	Plant In Service Transmission Plant In Service	(Note M)	Attachment 5	6,222,285,657
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note M) (Notes A & P)	Attachment 6	69,490,471
17	Total Transmission Plant	(Notes A & F)	(Line 15 + Line 16)	6,291,776,128
18	General Plant	(Note N)	Attachment 5	1,230,870,807
19 20	Intangible Plant Total General and Intangible Plant	(Note N)	Attachment 5 (Line 18 + Line 19)	<u>936,922,782</u> 2.167,793,589
20	Wage & Salary Allocator		(Line 5)	2,107,793,589
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	183,941,298
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,479,374,960
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,680,313,619
26	Accumulated General Depreciation	(Note N)	Attachment 5	461,124,272
27	Accumulated Amortization	(Note N)	(Line 8)	580,005,315
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,041,129,587
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	<u>8.4852%</u> 88,341,772
	5			
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,768,655,392
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,710,719,569
	Lo William de la companya de			,,-,-,-,-

Adjustments To Rate Base

				2018 Projection
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(1,141,706,386)
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
54		(Note O)		Ŭ
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	(54,051)
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(9,191,451)
37	Prepayments Prepayments	(Note K & N)	Attachment 11	6,050,638
	Abandoned Plant			-,,
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			_
39 40	Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	0 8.4852%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42 43	Construction Materials & Supplies Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	150,015,776 8.4852%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	12,729,116
45	Transmission Materials & Supplies	(Note N)	Attachment 5	381,386
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	13,110,502
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	73,560,167
47	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	((Line 47 * Line 48)	0
50	Network Upgrade Balance		Autoritation of F	(00.000.50.0)
50	Network Upgrade Balance	(Note N)	Attachment 5	(23,263,584)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,155,054,331)
52	Rate Base		(Line 32 + Line 51)	3,555,665,237
Opera	ations & Maintenance Expense			
=0	Transmission O&M			
53 54	Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5 Attachment 5	204,853,614 10,636,891
55	Less: Account 565		Attachment 5	134,473,119
56	Transmission O&M		(Lines 53 - 55)	59,743,604
57	Allocated Administrative & General Expenses Total A&G		323.197b	134,499,331
57	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	134,499,331
59	Less Property Insurance Account 924		323.185b	5,579,593
60 61	Less Regulatory Asset Amortizations Account 930.2	(Note D)	Attachment 5 323.189b	0
61 62	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note D)	323.189b 323.191b	22,853,804 1,435
63	Less Membership Dues	(Note C)	Attachment 5	787,865
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	105,276,634
65	Wage & Salary Allocator		(Line 5)	8.4852%

				2018 Projection
Shadeo	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,9
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,3
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,3
70	Property Insurance Account 924	(Note F)	Attachment 5	5,579,5
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,579,5
73	Gross Plant Allocator		(Line 12)	23.412
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,306,3
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,560,1
eprec	ciation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,9
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,
78	Intangible Amortization	(Note H)	Attachment 5	40,052
79	Total		(Line 77 + Line 78)	79,873
80	Wage & Salary Allocator		(Line 5)	8.48
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,
axes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	39,067,
85	Total Taxes Other than Income Taxes		(Line 84)	39,067,
eturn	\ Capitalization Calculations			
	Long-Term Debt			
86	Account 221 Bonds		Attachment 14	7,046,645
87	Less Account 222 Reacquired Bonds		Attachment 14	1,010,010
88			Attachment 14	
	Account 223 Long-term Advances from Associated Cos.			
89 90	Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt		Attachment 14 Sum Lines 86 through 89	7,046,645
			U U	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	02,
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927
00	Her Hoceaus Long Term Dept		Sum Lines an hinnagh ag	7,001,927,

Long Term Debt Cost

					2018 Projection
haded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
97	Accounts 427 and 430 Long Term Interest Expense		(Notes R & T)	Attachment 14	360,014,410
98	Less Hedging Expense		(Note R)	Attachment 14	000,014,410
99	Account 428 Amortized Debt Discount and Expense		(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt		(Note T)	Attachment 14	639,595
101	Less Account 429 Amortized Premium		(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Deb	t	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost	ι.		Sum Lines 97 through 102	364,764,953
F	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued			Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)			Attachment 14	0
106	Account 207 Premium on Preferred Stock			Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)			Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)			Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)			Attachment 14	0
110	Total Preferred Stock			Sum Lines 104 through 109	2,397,600
111	Preferred Dividend			Attachment 14 (Enter positive)	161,902
112	Common Stock Proprietary Capital			Attachment 14	7,497,597,604
113	Less: Total Preferred Stock				2,397,600
114		idion / Forningo		(Line 110) Attachment 14	2,397,600
115	Less: Account 216.1 Unappropriated Undistributed Subs Less: Account 219	idiary Earnings		Attachment 14	(12,567,851)
116	Total Common Stock			Sum Lines 112 through 115	7,390,933,935
-					
117	Debt percent	Total Long Term Debt Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118 119	Preferred percent Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.18%
115		Common Clock			51.10/
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
120	Debt Cost	Preferred Stock cost =		(Line 1037 Line 96)	5.21%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%
127 T	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	268,785,065

Composite Income Taxes

					2018 Projection
Shade	ed cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
129	SIT = State Income Tax Rate or Composite	<i>(</i> , <i>(</i> ,)) , , , , , , , , , , , , , , , ,	(Note G)	Attachment 5	4.54%
130 131	р Т	(percent of federal income tax de		Per state tax code	0.00% 24.587%
131	т Т / (1-Т)	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1	- SIT " FIT " p)} =		24.587% 32.602%
152					52.00270
133	ITC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(993,690)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,317,657)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	58,160,318
136	Total Income Taxes			(Line 134 + Line 135)	56,842,661
Rever	nue Requirement				
Rover					
137	Summary Net Property, Plant & Equipment			(Line 32)	4,710,719,569
138	Total Adjustment to Rate Base			(Line 51)	(1,155,054,331)
139	Rate Base			(Line 52)	3,555,665,237
140	Total Transmission O&M			(Line 75)	73,560,167
141	Total Transmission Depreciation & Amortization			(Line 83)	113,555,399
142	Taxes Other than Income			(Line 85)	39,067,191
143 144	Investment Return Income Taxes			(Line 127)	268,785,065 56,842,661
144	income raxes			(Line 136)	56,842,661
145	Gross Revenue Requirement			(Sum Lines 140 to 144)	551,810,484
	Adjustment to Remove Revenue Requirements Associated wit	h Excluded Transmission Facilities			
146	Transmission Plant In Service			(Line 15)	6.222.285.657
147	Excluded Transmission Facilities		(Note J)	Attachment 15	170,890,310
148	Included Transmission Facilities			(Line 146 - Line 147)	6,051,395,347
149	Inclusion Ratio			(Line 148 / Line 146)	97.25%
150	Gross Revenue Requirement			(Line 145)	551,810,484
151	Adjusted Gross Revenue Requirement			(Line 149 * Line 150)	536,655,432
	Revenue Credits				
152	Revenue Credits			Attachment 3	92,982,484
153	Net Revenue Requirement			(Line 151 - Line 152)	443,672,948
	Net Plant Carrying Charge				
154	Gross Revenue Requirement			(Line 150)	551,810,484
155	Net Transmission Plant			(Line 17 - Line 25 + Line 34)	4,611,462,509
156	Net Plant Carrying Charge			(Line 154 / Line 155)	11.9661%
157	Net Plant Carrying Charge without Depreciation			(Line 154 - Line 76) / Line 155	9.6506%
158	Net Plant Carrying Charge without Depreciation, Return, nor Inc	come raxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%
150	Net Plant Carrying Charge Calculation per 100 Basis Point incr	rease in ROE		(Line 150 Line 142 Line 144)	000 400 700
159 160	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes			(Line 150 - Line 143 - Line 144) Attachment 4	226,182,758 349,760,384
161	Net Revenue Requirement per 100 Basis Point increase in ROE	=		(Line 159 + Line 160)	575,943,142
162	Net Transmission Plant	-		(Line 17 - Line 25 + Line 34)	4,611,462,509
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	E		(Line 161 / Line 162)	12.4894%

				2018 Projection
Shaded	cells are inputs	Notes Reference (FERC Form 1 reference, attachment, or instruction)		2017 Form 1 data Projection
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	
165	Net Revenue Requirement		(Line 153)	443,672,948
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,701,442
168	Interest on Network Upgrade Facilities		Attachment 5	1,468,174
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	448,842,564
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,017
171	Rate (\$/MW-year)		(Line 169 / 170)	32,021
172	Network Service Rate (\$/MW-year)		(Line 171)	32,021

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 actual PBOP expense.

Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

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

Shaded cells are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction) 2017 Form 1 data				2018 Projection
Shaded cens are inputs Reference (FERG Form Freierlence, attachment, or instruction)	Shaded cells are inputs	Notes	Reference (EERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
		Notes	Reference (FERC Form Treference, allachment, or instruction)	Projection

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;

(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA Section 205 filing.

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

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

Calculated from historical data-no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,655,432
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 <u>\$87,600,937</u> \$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$3,701,442
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$448,842,564
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,017
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.020868
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.668406
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.615786
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.123157
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.087969
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.70
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.67

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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,074,808,636)	1,905,420	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)			At	tachment 1a input>	(1,090,741,955)

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-19	-		_				
	Α	в	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220 720.56	60 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	82 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	00 Bonus Liab, Elec, - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTL
287324 720.20	00 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	00 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.30	00 Pension/Retirement Accrual	729,595	729,595	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 505.60	00 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	80 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399 920.15	50 FAS 112 Book Reserve - Post	11,646,259	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	50 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	30 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80		82.683.919	82.683.919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.87	10 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.82	20 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
201402 120.02		0	0	0	0	0	
FAS 133 Derivatives	S	0	0	0	0	0	
287336 730.12	20 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
	39 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie		0	0	0	0	0	
287206 415.7	10 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

							•
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	0	0	C	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
007040	705.245 RL - OR Direct Access 5 Yr Opt out	199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,377,710	1,377,710	0	0	(Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration)
287213	425.381 RL - BPA Balance Act - ID						under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	(This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below- the-line.
287227 287229	705.531 RL UT Solar Feed-in Tariff - NC 705.527 RL CA Solar Feed-in Tariff - NC	<u>6,015,245</u> 461,911	<u>6,015,245</u> 461,911	0	0	(Regulatory liability established to record UT solar Feed in Tarriff. Regulatory liability established to record CA solar Feed in Tarriff.
201229	705.527 RL CA Solar Feed-In Tanii - NC	1,209,170	1,209,170	0	0		Regulatory liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent						power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0		Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865 7,608,767	1,836,865 7,608,767	0	0		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT <u>Energy Cost Adjustment Mechanism, or UT ECAM.</u> Regulatory liability established for noncurrent portion of recoverable net
287233	705.515 RL - Deferred Excess NPC - OR - noncurrent	1,000,767	7,000,767	0	0		power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755 RL-Noncurrent Reclass-Other	0	0	0	0	(D This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	(Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
201200		0	0	0	0	(The giveback entails capital investments in emission control equipment
287239	705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911				in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253	705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0		Aggulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related
287255	705.451 Reg Lia - OR Property Ins Reserve	0	U	0			property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	C C	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	C	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
		33,666	33,666	0	0	(Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259	705.455 RL - Property Insurance Reserve - WY	2,963,801	2,963,801	0	0	(incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262	100.100 RL ITC	175,610	175,610	0	0	(IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment
287268	415.706 RL - 50% Bonus Tax Depr - WY	154,906	154,906	0	0		related to bonus tax depreciation. Regulatory Liability, a Revenue Balancing Account, or RBA, was
287271	705.336 RL - Sale of REC - UT - Noncurrent						established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337 RL - Sale of REC - WY - Noncurrent	198,605	198,605	0	0	(Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by
		12,913	12,913	0	0	C	Regulatory liability established to record OR REC's.
287274	705.261 RL - Sale of RECs - OR	104,188	104,188	0	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284	610.147 Reg Liability-Other - Balance Reclass	104,100	104,100	0	U		to debit/credit balances.
287288	415.804 RTO Grid West N/R - OR	0	0	0	0	C	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
	705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	0	0	C	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299		(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304	610.146 OR Reg Asset/Liab Cons	852,229	852,229	0	0	(per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated
287312	105.402 ARO Reg Liabilities						with FAS 143 asset retirement obligations.

	446,030	446,030	0	0	0 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316 715.720 NW Power Act - WA					fixed monthly payment from BPA. The payment is deferred as a credit in
	0	0	0	0	0 Regulatory liability established for imputed revenue associated with a the
					SMUD (Sacramento Municipal Utility District) power sale equal to the
					difference between commission ordered fixed rate and the actual
					variable contract rate.
287320 910.560 SMUD Revenue Imputation-UT					
287374 100.105 Income Tax WA Flow-through	23,542	23,542	0	0	0 Regulatory liability established for flow-through accounting of income
287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
					the organization Grid West, an RTO (regional transmission organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated
	Ŭ	°	Ŭ	Ŭ	portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID					(regional transmission organization).
	2,061,769	2,061,769	0	0	0 Regulatory asset/liability established for the Asset Retirement Obligation
287441 605.100 Trojan Decom Cost-Regulatory Asset					(ARO) Liability representing future reclamation costs associated with the
	0	0	0	0	0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs					implementation of the open access option prescribed by Oregon Senate Bill 1149.
201442 010.100 00 1149 0030	600,284	600,284	0	0	0 Regulatory liability established to record revenues received from
	000,204	000,204	Ŭ	Ŭ	customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine					through bill credits.
207452 C40.442 DL WALKIN Frame	761,145	761,145	0	0	0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	066 416	0	0	customers which are then granted to qualifying low income recipients 0 Regulatory liability established to record revenues received from
	900,410	966,416	0	0	customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR					
	98,007	98,007	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates.
	87,669	87,669	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287475 705.272 RL - Blue Sky Program CA	2,558,143	2,558,143	0		0 Regulatory liability established to record revenues received from
287476 705.273 RL - Blue Sky Program UT	2,556,145	2,000,140	0	U	customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID	57,733	57,733	0	0	0 Regulatory liability established to record revenues received from
201411 103.214 KL - Blue Sky Floglan D	214.116	214,116	0	0	Regulatory liability established to record revenues received from
		,			customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287478 705.275 RL - Blue Sky Program WY	1 000 450	4 000 450			Demolster Pek Weissetzk Pek alter er end Orenende skrevert (demolster)
	1,098,152	1,098,152	U	U	0 Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre					January 1, 2014.
	(2,523)	(2,523)	0	0	0 Regulatory liability established to record Washington's share of the
					deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre		0	~	~	rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	0 310.658	0 310.658	0	0	0 Charitable contribution carryforward for state income tax purposes.
	79,743,358	79,743,358	0	0	0 State net operating loss carryforward for income tax purposes.
	10,110,000	,,	Ŭ	Ű	
007407 DTA Net Occurring Loss Over found Otals					
287437 DTA Net Operating Loss Carryforwrd-State	(28.018.000)	(28.049.000)	0		0 Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	(28,018,906)	(28,018,906)	0	0	I Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
	2,104,918	2,104,918	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits					(BETC's).
	2,136,632	2,136,632	0	0	0 Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits	007 770	007 770	~	~	Rook tox difference related to the Onia as surphesed Due's as Frances
	837,770	837,770	0	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497 DTA BETC Purchased Gain					
287494 DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0 Idaho state income tax credit carryforward.
	181,414	181,414	0	0	0 Colorado state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward		~	~	~	Arizona atoto incomo tov cradit por ferviord
287275 DTA AZ State Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	316,327	316,327	0	0	O Arizona state income tax credit carryforward. California state income tax credit carryforward.
	0	0	0	0	
	0	0	0	0	0
Loss Contingencies					

287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual					A second Pak Weissetzk Pak ad as a second of factor of the second second
287341 910.530 Injuries & Damages	0	0	U	U	 Accrued liability established as a reserve for anticipated injury and damage expense.
20/341 910.330 Injulies & Danages	0	0	0	0	0
	0	0	0	0	0
Asset Retirement Obligations					
	77,524,010	77,524,010	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB
287339 105.400 FAS 143 ARO Liability	0	0	0	0	Statement No. 143.
Other Deferred Assets:	0	0	0	0	0
287210 505.115 Sales & Use Tax Audit Exp 287211 425.226 Deferred Revenue - Other	<u>95,248</u> 158,129	95,248 158,129	0	0	0 Accrual to reserve for sales and use tax.
287211 425.226 Defend Revenue - Other 287214 910.245 Contra Rec Joint Owners	1.753.017	158,129	0	0	Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	O Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	0 To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
	331,401	331,401	0	0	0 Accrued liabilities related to the purchase of the Chehalis plant not
287219 715.810 Chehalis Mitigation Oblig					currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	0 Regulated environmental remediation costs required at various
	1,075,282	1,075,282	0	0	abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various
287241 605.302 Environmental Liab- NonReg		(10.000.000)			abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	0 Valuation allowance against items that may not be realized before they expire.
	0	0	0	0	0 Accrued liability associated with the acceptance of the Rogue River
					(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance					Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
	390,071	390,071	0	0	 Accrued liability associated with the acceptance of the Lewis River FERC
287290 425.150 Lewis River- LWD Fund Liab					license for habitat enhancement.
	0	0	0	U	0 Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One
					Card. The credits from Citibank are deferred until such time as it is
					known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank	774,200	774,200	0	0	is entitled to the credits. 0 The reserve was established to record the impairment loss of PacifiCorp
287298 205.210 ERC Impairment Reserve			0		Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	 Accrued liability for paid, but unearned lease revenue. The lease revenue
					is recognized ratably over the annual service agreement period.
287337 715.105 MCI F.O.G. Wire Lease	135,938	0	135,938	0	0 Accrued liability for refundable cash deposits received from customers
	100,900	Ŭ	100,000	U	who wish to reserve transmission line services. These deposits are fully
					refundable. The deposits are recognized as income when the service
287338 415.110 Def Reg Asset-Transmission	2,988,505	2,988,505	0	0	contract is fulfilled. 0 Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis	2,900,505	2,900,005	0	0	o Accrued liability established to reserve for accounts receivable for which collection is not expected.
	0	0	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
	0	0	0	U	transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid					period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	0	0	0	0	 Accrued estimated liability for distribution projects that are estimated to not be recovered.
	0	0	0	0	0 Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab	0.707.050	0.707.050			Company.
287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp. 0 Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili	•	, in the second s	°	<u> </u>	related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287391 425.320 N Umpqua Settlement Agmt	9,410,239	9,410,239	0	U	0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
	6,395,892	6,395,892	0	0	0 Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement	200.044	200.044			license for various settlement obligations.
297202 425 140 Tenant Lagan Allauragen	303,841	303,841	0	U	 Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393 425.110 Tenant Lease Allowances	1,231,523	1,231,523	0	0	Accrued liability for estimated obsolete or excess inventory that will be add for excess.
287415 205.200 M&S Inventory Write-off	3,231,000	3,231,000	0	0	sold for scrap. O Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation		1,349,810	0	0	the closed mines. 0 Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties	1,349,810	1,349,610	0	0	on coal production.

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482 205.025 PMI Fuel Cost Adjustment	144,815	144,815	0	0		Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489 910.515 Deseret Settlement Rec	122,716	122,716	0	0		A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	541,711	541,711	0	0	C	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	C	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	70,269	70,269	0	0	C	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	C	Non-current state benefit of interest on uncertain positions.
Rounding	5	5				
Subtotal - p234	541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed	8,489,111	8,489,111	0	0	C	
Less FASB 106 Above if not separately removed	4,130,208	0	0	0	4,130,208	
Total	529,240,023	498,715,075	135,938	0	30,389,010	

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

Schec	lule	AD	IT-281
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(306,993,377)	(306,993,377)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(306,993,377)	(306,993,377)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

	A	в	с	D	Е	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2		Kelalea	Related	Related	Related	oustinoution
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind 0 exchance."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	144,343	144,343	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(47,380,346)	(47,380,346)	0	0		0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	231,316,204	231,316,204	0	0		0 purposes.
287704	105.143 Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to 0 plant-in-service.
287753	110.100 Book Cost Depletion	0	0	0	0		Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,965,864,232	2,965,864,232	0	0		0 Book-tax difference for book depreciation.

				-			
287605 10	5.470 Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales. Book-tax basis difference related to test energy revenues which are
							received/earned for power produced by generating plants during the
287605 10	5.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	construction period and sold or used by the utility.
	5.137 Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
							Book-tax basis difference related to the amount of labor costs capitalized
287605 10	5.100 Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	to fixed assets.
		0.445.000	0.445.000				Book-tax basis difference related to the amount of labor overhead costs
287605 10 287605	5.101 Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886 1.082.027.566	(1,082,027,566)	0	0	capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	50.466.876	(1,062,027,500)	0		PowerTax Report #257: Transmission Book Allocation Group. PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
201000		, i i i i i i i i i i i i i i i i i i i	100,020,002		•	(100,020,002)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.222 Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.223 Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax basis difference for coal mine development costs, which are
							capitalized for book purposes. For income tax purposes, 70% of coal
287605 10	5.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287003 10		(4,004,003)	(4,004,003)		0	•	Book-tax difference basis difference for costs incurred to maintain norma
							mine production in view of the recession of the working face of the mine.
							For book purposes, these costs are capitalized. For income tax
287605 10	5.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	purposes the costs are deductible in the period paid or incurred.
							Accrued liabilities related to the purchase of the Chehalis plant not
287605 10	5.153 Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	currently deductible for income tax purposes.
							Eagle Mountain contract liabilities not currently deductible for income tax
	5.151 Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	purposes.
287605 10	5.130 Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the
287605 10	5.175 Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287003 10	5.175 Costor Reinoval	(203,071,040)	(203,071,040)	0	0	0	PacifiCorp will open a customer work order for construction of a capital
							project and capitalize various costs incurred on these utility-related
							projects (i.e., generation facilities, transmission and distribution facilities,
							mining operations and corporate operations) for book purposes. Projects
							with less than 5% activity within the prior 6-month period are deemed
							inactive. Those inactive projects with capitalized costs are analyzed for
							potential recovery. For the amounts not expected to be recovered, a
287224 14	5.030 CWIP Reserve	582,847	582,847	0	0	0	reserve is established, CWIP Reserve.
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the
287605 10	5.141 Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	capitalization of interest on debt.
201000 10		(= : : ; : : : ; : : :)	(=,,,			-	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287605 10	5.115 Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	reverse and result in higher taxable income as compared to book
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the
287605 10	5.139 Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
207003 10		(102,000,000)	(102,000,000)		U	. · · · · · · · · · · · · · · · · · · ·	PacifiCorp accrues a liability for various stream enhancement obligations
							entered into for the new North Umpqua FERC license pursuant to
	5.310 Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0		Financial Accounting Standard 143.
201000	Federal Tax Bonus Depreciation	0	0	0	0		Current federal benefit of interest on corrections.
	5.125 Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0		Book-tax difference for tax depreciation.
287605 10	5.152 Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
							Tax adjustment to account for the difference between federal and state
287605 10	5.129 Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0	depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
207000 10		19,014,111	0	0	19,374,777	0	Book-tax basis difference for qualified advanced mine safety equipment,
							50% of which is deductible in the period paid and incurred for income tax
287605 10	5.148 Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	purposes.
	5.460 Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
							Book-tax difference related to different methods for computing deductible
287740 11	0.200 Percentage Depletion - Temp	0	0	0	0	0	periodic depletion for book and tax purposes.
							Book-tax difference for eligible costs under Internal Revenue Code
							Section 174 for internally developed software which are deductible in the
287605 32	0.210 R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
201003 32	0.210 R & E 000.114 D0000000	(11,910,233)	(11,910,233)	0	0	0	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287648 10	0.120 RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	reverse and result in higher taxable income as compared to book
							PacifiCorp installed solar arrays. The projects are qualified for the 30%
							solar investment tax credit (ITC). The tax basis of the solar arrays needs
							to be reduced by one-half of the solar ITC, therefore creating basis
287605 10	0.110 RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0	differences between book basis and tax basis for the solar arrays.
007005	E 450 - Dealage to \$4024 & 4022 Evolutions Namelingtian Arti - Occurred Efford Acade	000.000				000 000	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 10	5.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Exchanges pursuant to the income tax normalization rules.
287605 10	5.159 Reclass to §1031 &1033 Exchange Normalization Adi - Transmission	7.082.992	0	7.082.992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000 10	Accident to groot a root exchange normalization Auj * Halistilission	1,002,992	0	1,002,992	U	0	Exchanges pursuant to the income tax normalization rules.

	000 000 077	000 000 000			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idaho's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
					This account was set up to record a contra regulatory liability for Utah's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0 035-200).
					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that was
					directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	0	0	
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	U	0	
					Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for income
					tax purposes. In 2008, PacifiCorp changed its method of accounting for
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accounting,
					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC).
					The tax basis of the solar arrays needs to be reduced by one-half of the
					solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(3)	(3)			
Subtotal - p275	(4.518.977.543)	(3.220.349.931)	(1.074.944.574)	15.511.710	(239,194,748)
Less FASB 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,0/4,044,0/4)	0	0
Less FASB 106 Above if not separately removed	(201,127,000)	(201,127,000)	0	0	ň
Total	(4.257.849.913)	(2,959,222,301)	(1.074.944.574)	15,511,710	(239.194.748)
i viai	(4,207,049,913)	(2,303,222,301)	(1,074,944,074)	13,311,710	(233,134,140)

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
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C	0 0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	C		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	С	0 0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	C		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	C		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	C		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and
287851 415.417 Contra RA - UMWA Pension - CA	687.890	687,890	0	0	other adjustments to the UMWA pension trust withdrawal obligation or regulatory asset included in the Deer Creek Mine disposition.
287851 415,417 Contra KA - UMWA Pension - CA	007,090	007,090	0	0	Contra regulatory asset for all the WA related recovery (amortization) and
					other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o regulatory asset included in the Deer Creek Mine disposition.
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201741 103.240 KA - Alt Kate für Effelgy Flografii (CAKE) - CA	(200,091)	(230,031)	0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	0 with FAS 143 asset retirement obligations.
					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet
					specified reductions in energy use during peak hours, are rewarded with
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0 a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
	(0,007)	(0,007)	U	0	Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0 write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	Carbon Plant's write off and sales proceeds of inventory from 0 decommissioning.
	100,421	100,421	U	, , , , , , , , , , , , , , , , , , ,	Regulatory asset established to record Idaho's share of the deferral of
		(700 5.5.5)			Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0 rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of
					Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	requirement associated with the Chehalis Generating plant between the 0 time the plant was acquired and first reflected in rates.
			U	0	Regulatory asset established for the costs incurred to acquire the Cholla
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0 Company.
					Regulatory asset established for the Oregon allocation of costs incurred
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	o	to acquire the Cholla generation plant from eh Arizona Public Service 0 Company.
					Regulatory asset established for the Washington allocation of costs
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21.476	21,476	0	0	incurred to acquire the Cholla generation plant from eh Arizona Public 0 Service Company.
207949 410.003 KA - Chulla Flaint Haltsaction Costs - WA	21,470	21,470	0	0	Regulatory asset established for the California allocated share of a
					pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	adjustment recorded in December 2008. Regulatory asset established for the Oregon allocated share of a
					pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
202020 000 071 DA Device DA Device Div 070	4 000 000	4 000 000			Regulatory assett established to record a contra regulatory asset for the
286903 320.271 RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0 curtailment gain/loss on the elimination of the cash balance option in the Regulatory asset established for reclass non-current portion of CA
					Deferred Excess NPC.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0 Regulatory associational for personnent parties of resource black
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4.698.471)	(4,698,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net o power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(4,000,471)	(4,030,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)			Regulatory asset established for noncurrent portion of recoverable net opwer costs in Wyoming pursuant to a power costs adjustment
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	Regulatory asset established for the Utah allocated share of evaluator
					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through California rates.
			0	U U	Regulatory asset/liability established to record funding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Oregon rates.
				, and the second s	Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
	(2.0,010)	(2.0,010)	0	<u> </u>	

287614 430.100 RA - Demand Side Management - Noncurrent (999,098) (999,098) 0 0 0 287614 430.100 RA - Demand Side Management - Noncurrent (999,098) (999,098) 0 0 0 287614 415.920 RA - Depreciation Increase - Idaho (1.898,084) (1.898,084) 0 0 0 0 0 January 1, 2014. 287982 415.921 RA - Depreciation Increase - Idaho (704,608) (704,608) 0 0 0 0 January 1, 2014. 287982 415.921 RA - Depreciation Increase - Utah (704,608) (704,608) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Utah (2,433,330) (2,433,330) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Wyoming (2,433,330) (2,433,330) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Wyoming (2,433,330) (2,433,330) 0 0 0 January 1, 2014. Depreciation due to the implementation of						
BAL BAL <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by</td>						Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by
No. No. <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
No. No. <td>297614 430,100 PA - Demand Side Management - Noncurrent</td> <td>(000,008)</td> <td>(000,008)</td> <td>0</td> <td>0</td> <td>0</td>	297614 430,100 PA - Demand Side Management - Noncurrent	(000,008)	(000,008)	0	0	0
2019 1.100.000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.0000000 <th(1.000000< th=""> <th(1.000< td=""><td></td><td>(555,050)</td><td>(333,030)</td><td>0</td><td></td><td>Regulatory asset established to record Idaho's share of the deferral of</td></th(1.000<></th(1.000000<>		(555,050)	(333,030)	0		Regulatory asset established to record Idaho's share of the deferral of
Bits No. Department horsen. Let: Department horsen ho		(1.000.00.0)	(1 and an 1)			
BASE ALCONSTITUTION CONSTITUTION	287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	
Normal Mathematication Sectors Normal						
Bit So Bit Source Activity Processing Source Activity Processi	287982 415.921 RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	
0939 04392 04392 04392 04392 043933 043933 043933 043933						
2005 60.10	287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	
Bits		(1.071.770)				
25244 10.10 N. Before A Baneling, Find Alams, Enough 10.10	28/5/6 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	
00100 01200 $01200000000000000000000000000000000000$						with fixed assets that have previously been flowed through to customers
2010 0100 8 - (flast of all states) - (flast 15.80) 1 (19.17.50) 1 1 (20.2) 2010 0 (flast of Allemary, UN, flast/reg 0 <td0< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td0<>						
Bit Set Process of Set	287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	
2010 0.1 0.4 1.0 0.4 1.0 0.0 1.00 0.00<						Regulatory asset established for flow-through accounting of income taxes
2020 45.4 0 8.4 - Facy Weil Mary	287946 100 105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	
2019 15.410 0.4. Sensor West Mining 0.00007 bit 0.00			Ű	0		
21750 41.410 64.15.80						
Sector R.S. Environment Costs Inductor Inductor<	287840 415 410 RA - Energy West Mining	(96.007.511)	(96 007 511)	0	0	
20154 415.00 R. Emonymetic Opes M. (19.205.44) (19.20		(00,001,011)	(00,001,011)			
24750 415.01 PAC Environment Catis: WA PROJUNT Laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of laboration of a laboration of laboration of laboration of laboratis laboration of laboratis labor	207204 445 000 DA Environmental Ocato	(10.005.744)	(40.005.744)			
11.501 N. Environmental Casts. NJ. Cost P Cost P <td>28/634 415.300 KA - Environmental Costs</td> <td>(19,205,744)</td> <td>(19,205,744)</td> <td>0</td> <td>0</td> <td></td>	28/634 415.300 KA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	
2017b S0.270 RA - PAS 155 Pusion Liability (158,015,010) (158,015,010,010) (158,015,010,010) <th< td=""><td></td><td></td><td></td><td></td><td></td><td>remediation costs for which the state of Washington does not allow</td></th<>						remediation costs for which the state of Washington does not allow
20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter Chains and the product unit for each matter 20779 415.605 RA - GH 2 Mission Chains and the product unit for each matter 20797 415.605 RA - GH 2 Mission Chains and the product unit for each matter 20707 415.703 RA - Geodone His Estimater Chains and the product unit for each matter 20707 415.703 RA - Geodone His Estimater Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement C	287591 415.301 RA - Environmental Costs - WA	635,797	635,797	0	0	
20720 30.200 RA. FAS 189 Post Retenenent Liability (0.84.0339) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) <td>287738 320.270 RA - FAS 158 Pension Liability</td> <td>(188,918,570)</td> <td>(188,918,570)</td> <td>0</td> <td>o</td> <td></td>	287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	o	
28797 415.655 RA - Godowards 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
28797 415.05 RAGHG Allowances - CA. Non Currents 0 0 0 0 0 0 28797 415.05 RAGHG Allowances - CA. Non Currents 0 <td>287739 320.280 RA - FAS 158 Post Retirement Liability</td> <td>(9,840,938)</td> <td>(9,840,938)</td> <td>0</td> <td>0</td> <td></td>	287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	
28797 415.05 RA - GR Abbances - OA - Non-Carrent 0 0 0 0 Regulatory asset for height pression in energy transmission of CS ARG abbance. 28797 415.70 RA - GR Abbances - OA - Non-Carrent 117.000 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 117.000 (137.000 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966.120 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966.120 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Lask Side Settlenert - VY 016.8240 0.66.826 0 Regulatory asset for height pression of a settlenert 28797 415.97 RA - Lask Side Settlenert - VY 016.8240 0.66.826 0 Regulatory asset for height pression of a settlenert 28797 415.97 RA - Lask Side Settlenert - VY 0.66.826 0 Regulatory asset for height pression o						
28775 415.65 RA - GH2 Allowances - CA - Non Current 0 0 0 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>surrendered for each metric ton of CO2e of green house gas (GHG)</td>						surrendered for each metric ton of CO2e of green house gas (GHG)
287075 415.655 RA - Hold Allowances – CA. Non Current Col Col <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
28757 415.703 RA - Socious Hills Settement - WY (137.064 (1	287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	0
28797 415.703 RA - Goodrop Hils Settlement - WY (137.098) <						
287897 425.400 RA - Klamath Hydrodectric Relicensing Costs - UT (8.666,125) (8.666,125) 0 0 0 287787 425.400 RA - Klamath Hydrodectric Relicensing Costs - UT (8.666,125) (8.666,125) 0 0 0 287767 415.702 RA - Lake Site Settlement - WY (316,894) 0 0 0 0 287787 415.579 RA - Lake Site Settlement - WY (316,894) 0 <td>287597 415.703 RA - Goodnoe Hills Settlement - WY</td> <td>(137,098)</td> <td>(137,098)</td> <td>0</td> <td>o</td> <td></td>	287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	o	
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>The book-tax difference resulting from this regulatory asset.</td></t<>						The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
287571 415.702 RA - Lake Side Settlement - WY (318,949)	287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0
287571 415.702 RA - Lake Side Settlement - WY (318,849)						
27903 415.879 R Liguidation Damages - N2 - WY (68.824)						
27903 415.879 R Liguidation Damages - N2 - WY (68.824)	287571 415 702 RA - Lake Side Settlement - WY	(318.949)	(318 949)	0	0	0
287979 415.917 RA - Naughton Unit #3 Costs - CA 0 <td></td> <td>(310,949)</td> <td>(310,943)</td> <td>0</td> <td>0</td> <td>Regulatory asset established to record Wyoming's share of liquidating</td>		(310,949)	(310,943)	0	0	Regulatory asset established to record Wyoming's share of liquidating
28797 415.917 RA-Naughton Unit #3 Costs - CA O	287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	
287974 415.916 R.A. Naughton Unit #3 Costs - ID Book-tax difference associated with Pollution control project costs - ID. 287964 415.914 R.A. Naughton Unit #3 Costs - UT 0 0 0 0 0 287964 415.914 R.A. Naughton Unit #3 Costs - UT 0	287979 415 917 R4 - Naughton Unit #3 Costs - C4	0	0	0	0	
287968 415.914 RA - Naughton Unit #3 Costs - UT 0			0	0	0	
287968 415.915 RA - Naughton Unit #3 Costs - UT 0 0 0 0 287969 415.915 RA - Naughton Unit #3 Costs - WY 0 0 0 0 287969 415.915 RA - Naughton Unit #3 Costs - WY 0 0 0 0 287977 415.885 RA - Noncurrent Rectass - Other 0	287974 415.916 RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287969 415.915 RA - Naughton Unit #3 Costs - WY 0	287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	BOOK-tax difference associated with Pollution control project costs - UT.
287977 415.885 RA - Noncurrent Reclass - Other 0<			0	0		Book-tax difference associated with Pollution control project costs - WY.
287910 426.105 RA - OR Asset Sale Gain GB - Noncurrent (107,364) 0 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0 • SAD account used for financial statement accountation account in</td>		0	0	0	0	0 • SAD account used for financial statement accountation account in
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge 0		(107.264)	(107.264)	0	0	5
287942 430.112 RA - Other - Balance Reclass (104,188) (104,188) 0 0 0 287979 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 0 0 0 287979 415.822 RA - Post Employment Costs (107,469) (107,469) 0 <td></td> <td>(107,364)</td> <td>(107,304)</td> <td>0</td> <td>0</td> <td></td>		(107,364)	(107,304)	0	0	
287942 430.112 RA - Other - Balance Reclass (104,188) (104,188) 0 0 Regulatory asset established for the Utah allocated share of a pension measurement data change transitional adjustment recorded in December 287579 415.822 RA - Pension MMT - UT (107,469) 0 0 0 2008. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 (831,466) Regulatory asset established is an offset to the increase in post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 Issuance, or over the life of the new remaining life of the california allocated share of a post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance was refinanced. Regulatory asset established to change transitional adjustment (2,193,336) 0 0 0 Issuance if the original issuance was refinanced.			,	Ŭ		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287579 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 2000. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment costs Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment costs Regulatory asset established as an offset to the increase in post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 ssuarce if the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original allocated share of a post-retrievent ment benefits measurement date change transitional adjustment retrievent ment benefits measurement date change transitional adjustment						to debit/credit balances.
287579 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 0 0 2008. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment colligations. 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 Issuance if the original issuance, or over the life of the new remember and issuance. 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance, or over the life of the new remain allocated share of a post-retirement benefits measurement cate change transitional adjustment recorded in December	20/342 450.112 KA - Uther - Balance Keclass	(104,188)	(104,188)	0	0	Regulatory asset established for the Utah allocated share of a pension
287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 0 (831,466) employment costs 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment colligations. 287975 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 0 Issuance if the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 0 Issuance if the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt						measurement date change transitional adjustment recorded in December
287972 320.285 RA - Post Employment Costs (831,466) 0 0 (831,466) employment obligations. 287972 320.285 RA - Post Employment Costs Asset accrued debt, amortized for hook purposes over the remaining life of the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100	287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	
287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) (2,193,336) 0 0 0 0 0 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 0 0 issuance if the original issuance, or over the life of the new 0 issuance issuance (2,193,194,194,194,194,194,194,194,194,194,194	287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831.46	
287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance was refinanced. Regulatory asset established for the California allocated share for the c						Asset accrued for required debt, amortized for book purposes over the
Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment	287675 740,100 PA - Poet Margar Loss - Reacquired Poet	(2 103 326)	(2 103 326)	0		
retirement benefits measurement date change transitional adjustment		(2,190,000)	(2,130,030)	0	U	
28/388 413.831 KA - POSt-Ket MM1 - CA (13,274) 0 0 0 recorded in December 2008.		(10.07.1)				retirement benefits measurement date change transitional adjustment
	28/388 415.831 KA - Post-Ket MMI - CA	(13,274)	(13,274)	0	0	U recorded in December 2008.

				<u> </u>	
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
		· · · · ·			Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008. Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
				-	Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	0 removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in Augu
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 2014 to record Utah's portion of redemption cost.
207000 445.075 DA Dreferred Cleak Dedemotion Leas UT	(225,774)	(225,774)	0		Reg Asset - UT - Preferred Stock Redemption Cost was set up in Augus
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(223,114)	(223,114)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset established to record Washington's portion of stock
					redemption costs.
207601 415 677 DA Brofored Stock Bodomation Loss WA	(36,222)	(36,222)	0		
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(30,222)	(30,222)	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	0 in compliance with the Renewable Portfolio Standard (RPS).
					Regulatory asset established for noncurrent portion of deferral of Orego prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	O Standard compliance and the related interest income.
					Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(1,010,100)	(1,010,100)	Ŭ	Ŭ	Regulatory asset established to capture the noncurrent portion of the
	(070.000)	(070.000)			difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	0 renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	0 compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurrent
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
	(2,101,001)	(2,101,001)	Ŭ		Regulatory Asset established based on CA Decision 16-03-015 whcih
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0		provided for a surcharge to recover \$545,000 of costs recorded related 0 a storm in California.
201000 410.000 NA - Stohn Danage Delenar - CA	(14,034)	(74,034)	0	0	Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain ta
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	0 deduction and revenue requirement calculated using the amounts
					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	0
					Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy co
287878 415.406 RA - Utah ECAM	0	0	0	0	 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program.
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
	(22,230)	(22,200)	Ŭ		Regulatory asset established for the California allocated portion of a one
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-tin adjustment to income tax expense related to the deductibility of
	0	0	0	0	Regulatory asset established torecord the deferral of the Merwin Project
007057 MEELE DA WANNER Debut	1000				costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	Commission (WUTC). Regulatory asset established for the Oregon allocated portion of a one-
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established for the Wyoming allocated portion of a one time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient ⁰ Protection and Affordable Care Act of 2010.
	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	0 the settlement loss on retiree medical obligations.

				r	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the 0 post-retirement medical settlement loss.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916 705.455 RL - Property Insurance Reserve - WY	0		0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims 0 incurred.
	(27,637,520)	(27,637,520)	0		Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss 287886 415.837 RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	O financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other O regulatory asset for frozen derivative.
FERC 283 - Other					Regulatory liability established to record changes in control (CIC)
287995 720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 amortized over the life of the agreement.
287661 425.360 Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341 910.530 Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
					Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425.280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
	()	(00)/	0	-	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation) 287669 210.180 Prepaid Membership Fees	0 (1,635,455)	0 (1,635,455)	0	0	 and Amoco for the 500 Kv Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909 210.195 Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513
	(101 515)	(101 515)	°		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	0 purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	0 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	0 taxes. Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	purposes over a period of 12 months or less.
287908 210.190 Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved 0 from 2014 account 137511.
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up 0 for that difference.
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)		0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,.04)	(,,,)	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	0
287770 120.205 Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does on tapply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379,600)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Tax Credits.
Rounding	7	0				
Subtotal - p277	(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed	(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

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 assigned to Column D 2. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,

the associated ADIT amount shall be excluded.

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,125,928,314)	3,458,234	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)				· · · -	(1,141,706,386)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,905,420	(17,838,739)	(1,090,741,955)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 &	9 for True-Up				(1,141,706,386)

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-19	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.41	4 Accrued Retention Bonus	393,386	0	0	0		The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.56	i0 Pension	28,303,872	28,303,872	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	2 LTIP - non current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	0 Bonus Liab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.20	0 Deferred Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	0 Severance Accrual - Cash Basis	308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
	0 Pension/Retirement Accrual	453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
	0 Vacation Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	0 Wasach workers comp reserve	702,502	0	0	0		Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.15	0 FAS 112 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	0 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	0 Western Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80	0 FAS 158 Pension Liability	20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.81	0 FAS 158 Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
	0 FAS 158 SERP Liability	14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives		0 25,620,787	0 25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133
287336 730.12	0 FAS 133 Derivatives - Book	20,020,787	23,020,787	U	U	U	which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.83	9 NonCurr Liab - Frozen MTM	22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	S:	0	0	0	0	0	
287188 100.1	21 RL Income Tax Property Flowthru	462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items
287190 100.12	2 RL Income Tax Property Flowthru - PMI						that do not have current provision impacts.

	273,573	273,573	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the
287191 705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. 0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192 705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
	3,929,552	3,929,552	U	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the
287193 705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287194 705.283 RL Excess Deferred Income Taxes - UT					income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
	369,175	369,175	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the
287195 705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	0 A regulatory liability established with respect to the excess deferred
287196 705.285 RL Excess Deferred Income Taxes - WY					income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197 705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	 A regulatory liability with respect to the Washington decoupling mechanism.
	3,546,078	3,546,078	0	0	0 Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206 415.710 RL - WA Accelerated Depreciation	134,451	134,451	0	0	0 Regulatory Liability established to record Energy Savings Assistance
287209 705.266 RL - Energy Savings Assistance (ESA) - CA					(ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing accoun for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	0 Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287213 425.381 RL - BPA Balance Act - ID	881,089	881,089	0	0	0 Regulatory liability established as a balancing account for a pass-throug benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	0 This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227 705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	0 Regulatory liability established to record UT solar Feed in Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	<u>267,361</u> 1,942,110	267,361 1,942,110	0	0	 Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231 705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	0 Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	983,312	983,312	0	0	0 Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	6,096,788	6,096,788	0	0	0 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
	60,836	60,836	0	0	0 This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance o the regulatory assets result in a credit balance instead of a debit balance
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Q Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances
287239 705.600 RL - OR 2012 GRC Giveback	0	0	0	0	O The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253 705.400 Reg Lia - OR Inj & Dam Reserve	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	0 Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	0 Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	 Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	103,587	103,587	0	0	0 Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259 705.455 RL - Property Insurance Reserve - WY					
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC	671,331	671,331	0	0	 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	0 Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the
2872/1 705.336 RL - Sale of REC - UI - Noncurrent 287272 705.337 RL - Sale of REC - WY - Noncurrent	0	0	0	0	Company. O Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287274 705.261 RL - Sale of RECs - OR	0	0	0	0	rates and Wvoming's allocation of the actual REC revenue received by 0 Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. 0 Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424	0	0	West, an RTO (regional transmission organization). 0 Regulatory liability established to record the Oregon Energy
287299 705.265 RL - OR Energy Conserv Chrg	027,127	027,121	Ŭ	Ŭ	Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
201233 103203 KL - OK Energy Conservicing	(65,295)	(65,295)	0	0	 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities			U	0	with FAS 143 asset retirement obligations.
	158,111	158,111	0	0	 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
	47,527	47,527	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property relate
287374 100.105 Income Tax WA Flow-through					temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	0	0	0	0	 Regulatory asset established for the recovery of costs incurred to explor the organization of Grid West, an RTO (regional transmission
287438 415.800 RTO Grid West N/R Allowance					organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	U	U	0	 Regulatory asset established for the recovery of costs incurred to explor the organization Grid West, an RTO (regional transmission organization)
	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	(regional transmission organization). 0 Regulatory asset/liability established for the Asset Retirement Obligation
		,, .			(ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those
287441 605.100 Trojan Decom Cost-Regulatory Asset	0	0	0	0	approved for recovery by regulatory authorities. 0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs	Ŭ	Ŭ	Ŭ	, and the second s	implementation of the open access option prescribed by Oregon Senate Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. 0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program					customers which are then granted to qualifying low income recipients through bill credits.
	525,706	525,706	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287473 705.270 RL - Blue Sky Program OR	65,377	65,377	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287474 705.271 RL - Blue Sky Program WA	68,835	68,835	0	0	0 Regulatory liability established to record revenues received from
	00,000	00,000	Ŭ	, and the second s	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287475 705.272 RL - Blue Sky Program CA					
	2,095,143	2,095,143	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476 705.273 RL - Blue Sky Program UT					program, which are then used to purchase renewable energy certificates
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates
201411 103.214 KL - Diue Sky Program ID	106,242	106,242	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287478 705.275 RL - Blue Sky Program WY	986,968	986,968	0	0	0 Regulatory liability established to record Oregon's share of the deferral of
287486 415.926 RL - Depre					decreased depreciation due to the implementation of new rates on January 1, 2014.
	(1,635)	(1,635)	0	0	0 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre	(1,679,193)	(1,679,193)		0	rates on January 1, 2014. 0 Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(1,079,193)	(1,079,193)	0	U	the settlement loss on retiree medical obligations.

287933 30.282 R.A. Post Retirement Settlement Loss CC - UT					-	
No. No. <td>287933 320.282 RA - Post Retirement Settlement Loss CC - UT</td> <td>(236,285)</td> <td>(236,285)</td> <td>0</td> <td>0</td> <td></td>	287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	
Process Process <t< td=""><td></td><td>(10,938)</td><td>(10,938)</td><td>0</td><td>0</td><td> Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the </td></t<>		(10,938)	(10,938)	0	0	 Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
State State <th< td=""><td></td><td>(47,460)</td><td>(47,460)</td><td>0</td><td>0</td><td> Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment </td></th<>		(47,460)	(47,460)	0	0	 Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
No. No. Ang. Mar. Soc. Soc. Soc. Soc. Soc. Soc. Soc. Soc		0	0	0	0	0 Regulatory asset established for the Utah allocated share of a post-
attes th th<	287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	0 Regulatory asset established for the California allocated share of a post-
2010 17.0 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>		0	0	0	0	
BANK CONSTRUCT CON	287280 DTA State Charitable Contribution Limit	297,073	297,073	0	0	0 Charitable contribution carryforward for state income tax purposes.
92060 10.7 File Algebra Mill Constant Constant Mill Constant Mi	287437 DTA Net Operating Loss Carryforwrd-State			0	0	
BUTH FOUND GROUND Search Life Codes Control BUTL Control BUTL	287449 DTA Federal Detriment of State NOL			0	0	state net operating loss carryforward.
1919 10.75 NUCP periphed costs -	287371 DTA 030 100 Oregon RETC Credite	2,105,055	2,100,000	U	U	
Jack PD PUID BUILD Processing Sum (1) PUID BUILD Processing Su		1 970 028	1 970 028	0	0	
2019 The Converts and End Services 2014 P104 Converts and End Services 2014 Converts and End Services 2017 DFA Converts and End Services 2014 Converts 2014 Convert	287497 DTA BETC Purchased Gain			0	0	0 Book-tax difference related to the Gain on purchased Business Energy
BTCP DivAl 20er Common and an antipart and antipartand antipart and antipart and antipart and antipart and antipart a				0	0	0 Idaho state income tax credit carryforward.
20200 The CA APT fourit mender 344,60 344,60 344,60		239,545	239,545	0	0	
Use Control Use Contro Use Contro		0	0	0	0	
3131 1 = Neuroland 0 = 0 0		384,459	384,459	0	0	U California state income tax credit carryforward.
17170 41410 intelested faith and denotes concert. 17171 41420 intelested faith and denotes concert. 17171 17150 intelest formage. 0	Loss Contingencies	0	0	0	0	0
Instant Instant 2,007,00 0		(632,412)	(632,412)	0	0	anticipated injury and damage expenses.
2012 bit states 1012 bit states 1012 bit states 1012 bit states 1012 bit states 2017 bit states 0.00 bit states		2.097.050	2.097.050	0	0	
312.00 Alt ADO Lability 483.80.00 483.80.00 6 6 6 6 0000 CM Demos Asset (15.93.78.00 (15.93.78	287341 910.530 Injuries & Damages Asset Retirement Obligations	0	_,,0	0	0	
Under Masser of State Credit DTA (115.197.86 (49,995,035	49,995,035	0	0	
247100 Valuation Advances for Star Dedu (20.015) <th< td=""><td>Other Deferred Assets:</td><td>(15 150 759)</td><td>(15 150 759)</td><td>0</td><td>0</td><td>0</td></th<>	Other Deferred Assets:	(15 150 759)	(15 150 759)	0	0	0
2019 2019 2019 2010 <	287100 Valuation Allowance for State Credit DTA	(15,159,758)	(15,159,758)	0	U	
2010 Bad Det onlection in <i>not secreted and for the accomplated determeds</i> 20210 2024 Ministry for additional and acceled and for which the accomplated determed 0	201100 Valuation Allowance for State Credit DTA	(230 518)	(230,518)	0	0	
247210 505.115 Sales & Like Tax Audit Esp Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Eagle Min Control to Min Min Control to Eagle Min Control to Eagle Min Contr	287199 220.101 Bad Debt	(200,010)	(200,010)	v	v	
287214 912.45 Contra Res Joint Concern Contra Res Joint Concerns Columnation (approximate) (ap		61,707	61,707	0	0	
287216 605.75 Toppe Mine Contract Cluig	287211 425.226 Deferred Revenue - Other	116,334	116,334	0	0	0 Advanced payments recognized for tax and not for book.
28727 910.327 LTP Mark is MR GanCosa 0		455,563	455,563	0	0	0 Reserve against receivable due from joint owners.
2718 716.805 Eagle Mo. Contract Llab. 0 0 <t< td=""><td></td><td>1,498,688</td><td>1,498,688</td><td>0</td><td>0</td><td></td></t<>		1,498,688	1,498,688	0	0	
287218 715.805 Eagle Mn Contract Lab Imposes Imposes 287218 715.810 Cheakies Mitigation Oblig 12.859,705 0 0 Account Millibre reliends to the purchase of the Cheakies Jeant not our attenting Medicable for factors tas zuroaccies. 287240 06.502 Environmental Lab- Reg. 0 0 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental en	287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	
287210 T15.10 Chemisk Missalson Okig Image: Control of Adductible for income size regurded at various a band model/deser finites and roots regurded at various and root regurded at various and roots regurded at various and root regurded at various and r	287218 715.805 Eagle Mtn Contract Liab	0	0	0	U	purposes.
272-70 615.501 Environmental Liab- Reg 12.889,705 (12,889,705) <td>287219 715.810 Chehalis Mitigation Oblig</td> <td>185,519</td> <td>185,519</td> <td>0</td> <td>0</td> <td></td>	287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	
27214 065.307 060 0 Non-regulated environmental remediation costs required at various adaption deviced set environmental remediation costs required at various adaption advectored resp. 27217 0.55.307 Valuation Allowance for DTA (023,918) 0 0 Valuation allowance segainst items that any not be realized before they patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption environmental remediation execosts required at various adaption environmentat rem	287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	0 Regulated environmental remediation costs required at various
287270 ······ Valuation Allowance of DTA (623.918)		665,397	665,397	0	0	0 Non-regulated environmental remediation costs required at various
287289 425.130 Rogue River-Habitat Enhance Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificar Pacificar Core and Pacificar Pacificar Core and Pacificar	287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	0 Valuation allowance against items that may not be realized before they
287290 425.150 Lewis River-LWD Fund Liab 282,443 0 0 0 Accessed with the acceptance of the Lewis River FERC inclusion transition reduction the name relevance of the Citiban transition reduction reductin reductin reduction reduction reduction reduction reductin red	287289 425.130 Roque River-Habitat Enhance	0	0	0	0	(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
287297 505.155 Deferred Revenue - Citibank nome nom nome nom<	287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	license for habitat enhancement.
287298 205.210 ERC Impairment Reserve 501,567 0 0 0 The reserve was established to record the utings of PacifiCorp Energy wite of \$2.0M of emmission redit. 287291 100.100 ITC 0		0	0	0	0	from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287298 205.210 ERC Impairment Reserve Encry write off \$2.0M of emmission reduction credit. 287321 00.100 TC 0 <t< td=""><td>287297 505.155 Deferred Revenue - Citibank</td><td></td><td></td><td></td><td></td><td></td></t<>	287297 505.155 Deferred Revenue - Citibank					
287321 100.100 ITC 0 0 0 Unamorized Investment Tax Credits pursuant to IRC Subsection 287337 715.105 MCI F.O.G. Wire Lease 137,043 137,043 0 0 Accrued liability for paid, but meamed lease revene. The lease revene. 287337 715.105 MCI F.O.G. Wire Lease 125,199 0 125,199 0 Accrued liability for paid, but meamed lease revene. These deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line service for exclusive transmission line service for which colection is not expected. 287340 220.100 Bad Debts Allowance - Cash Basis 0 <td< td=""><td>287208 205 210 ERC Impairment Reserve</td><td>501,567</td><td>501,567</td><td>0</td><td>0</td><td></td></td<>	287208 205 210 ERC Impairment Reserve	501,567	501,567	0	0	
287337 715.105 MCI F.O.G. Wire Lease 137,043 0 0 Accrued liability for paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits recognized ratuply over the deposits recognized ratuply over the deposits recover transmission line services. These deposits are fully refundable. The deposits recognized as income when the service contract is fulfilled. 287338 415.110 Def Reg Asset-Transmission 2,768,908 0 0 0 Accrued liability or paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line service contract is fulfilited. 287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 Accrued preparamet from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287344 715.800 Redding Contract - Prepaid 0 0 0 0 Accrued preparamet Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. 287344 715.800 Redding Contract - Pre		2,523,216	2,523,216	0	0	
125,199 0 125,199 0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposite are fully refundable. The deposit are fully refundable. The deposit are fully refundab				0	0	0 Accrued liability for paid, but unearned lease revenue. The lease revenue
287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 <td< td=""><td></td><td>125,199</td><td>0</td><td>125,199</td><td>0</td><td>0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service</td></td<>		125,199	0	125,199	0	0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service
287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287343 415.120 Def Reg Asset-Foote Creek Contract 0 </td <td></td> <td>2,768,908</td> <td>2,768,908</td> <td>0</td> <td>0</td> <td>0 Accrued liability established to reserve for accounts receivable for which</td>		2,768,908	2,768,908	0	0	0 Accrued liability established to reserve for accounts receivable for which
287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming.	287340 220.100 Bad Debts Allowance - Cash Basis	0	0	0	0	O Accrued prepayment from the Eugene Water & Electric Board for the use
287344 715.800 Redding Contract - Prepaid period from 1996 - 2015. 0 0 0 0 0	287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
	287344 715.800 Redding Contract - Prepaid					period from 1996 - 2015.
	287345 145.030 Distribution O&M Amort of W	0	0	0	0	

287349 505.100 Energy West Accrued Liab	0	0	0	0	C	Miscellaneous accrued liabilities related to Energy West Mining
287354 505.150 Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	718,952	718,952	0	0	C	Accrued liability for prepaid rents on company owned utility poles.
	5,984,256	5,984,256	0	0	C	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	C	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	C	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0	C	Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	C	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	C	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	88,380	88,380	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	C	Non-current state benefit of interest on uncertain positions.
Rounding	1	1				
Subtotal - p234	836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed	484,307,480	484,307,480	0	0	C	
Less FASB 106 Above if not separately removed	2,601,508	0	0	0	2,601,508	
Total	349,679,175	328,390,069	125,199	0	21,163,907	

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,

PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

Instructions for Account 281:

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

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.

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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	C		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the incom 0 tax normalization rules.
					Book-tax difference for the capitalization and depreciation of legal fees
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 ARO Removal Costs	81,024 (25.833.712)	81,024 (25,833,712)	0	0	0 associated with the re-licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605 105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
					Book-tax basis difference for the capitalization of interest for income tax
					purposes specifically related to hydro-relicensing costs transferred to
287704 105.143 Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0 plant-in-service.
287753 110.100 Book Cost Depletion	0	0	0	0	Book-tax difference related to different methods for computing deductibl periodic depletion for book and tax purposes.
287605 105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	0 Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0 Book-tax difference related to land sales.
					Book-tax basis difference related to test energy revenues which are
287605 105.146 Capitalization of Test Energy	3.393.596	3,393,596	0	0	received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depresiation	(16.886.574)	(16.886.574)	0	0	0 Book-tax basis difference for the capitalization of vehicle depreciation.
					Book-tax basis difference related to the amount of labor costs capitalize
287605 105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	Book-tax basis difference related to the amount of labor overhead costs 0 capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,000,100	1.132.942.994	(1.132.942.994)	0	0 PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269) PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105) PowerTax Report #257: General Book Allocation Group.
207609 405 222 Challe SHI (Amerization of SHI Coin)	(1,947,367)			(1,947,367)	Book-tax difference for safe harbor lease agreement between PacifiCor o and General Electric Credit Corp for the Cholla generation plant.
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,307)	Book-tax difference for safe harbor lease agreement between PacifiCor
287608 105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0 and General Electric Credit Corp for the Cholla generation plant.
	, 00		,	, 00	Book-tax basis difference for coal mine development costs, which are
					capitalized for book purposes. For income tax purposes, 70% of coal
287605 105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	mine development costs are deductible in the year incurred and the 0 remaining 30% are capitalized for tax and amortized over 60 months.
	(0,102,209)	(3,132,203)	0	0	Book-tax difference basis difference for costs incurred to maintain norm
					mine production in view of the recession of the working face of the mine
					For book purposes, these costs are capitalized. For income tax
287605 105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0 purposes the costs are deductible in the period paid or incurred. Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	O currently deductible for income tax purposes.
			J	Ŭ	Eagle Mountain contract liabilities not currently deductible for income ta:
287605 105.151 Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0 purposes.
287605 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0 Book-tax basis difference related to contributions in aid of construction.
					Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible
287605 105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	o for income tax purposes in the year paid and incurred.
					PacifiCorp will open a customer work order for construction of a capital
					project and capitalize various costs incurred on these utility-related
					projects (i.e., generation facilities, transmission and distribution facilities mining operations and corporate operations) for book purposes. Project
					with less than 5% activity within the prior 6-month period are deemed
					inactive. Those inactive projects with capitalized costs are analyzed for
287224 145.030 CWIP Reserve	1,063,511	1,063,511	0	0	potential recovery. For the amounts not expected to be recovered, a
201224 143.030 GWIL Reserve	1,000,011	1,000,011	•	Ů	0 reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
	(450,400,005)	(450,400,005)			Internal Revenue Code requires a different formula related to the o capitalization of interest on debt.
287605 105.141 Debt AFUDC	(158,499,395)	(158,499,395)	U	0	Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are probable
		/			of being refunded as the temporary book-tax differences reverse and
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by
					customers at a tax rate higher than the current tax rate and are probable
					of being refunded as the temporary book-tax differenes reverse and the
					amount of tax benefits associated with fixed assets that have previously
					been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0 income as compared to book income.
					Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the
					Internal Revenue Code requires a different formula related to the
287605 105.139 Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0 capitalization of interest on debt.
					PacifiCorp accrues a liability for various stream enhancement obligation
287928 425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	entered into for the new North Umpqua FERC license pursuant to 0 Financial Accounting Standard 143.
287605 Federal Tax Bonus Depreciation	(4,000,420)	(4,000,420)	0	0	0 Current federal benefit of interest on corrections.
287605 105.125 Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0 Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0 book-tax difference related to the disposition of capital assets.
					Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have no
287605 105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	 adopted bonus depreciation.
	21,000,070	0	0	21,000,070	

					Deside the back of the first of the second life of a back of the second state of the second sec
					Book-tax basis difference for qualified advanced mine safety equipm 50% of which is deductible in the period paid and incurred for income
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	C	0 0 purposes.
287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	C	0 0 Regulatory liability related to removal costs. Book-tax difference related to different methods for computing deduc
287740 110.200 Percentage Depletion - Temp	0	0	0	C	0 0 periodic depletion for book and tax purposes.
					PP&E book to tax differences for which the accumulated deferred in
286605 105.136 PP&E FIN 48 Balances	(6.333.516)	(6,333,516)	0	·	tax liablity is expected to be reversed upon audit by the Internal Revo
	(0,000,010)	(0,000,010)	Ű		Book-tax difference for eligible costs under Internal Revenue Code
					Section 174 for internally developed software which are deductible in
287605 320.210 R & E - Sec.174 Deduction	(7.719.946)	(7,719,946)	0	c	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
	(1)110,010/	(1,110,010)	Ű		Accounting adjustment to record the amount of tax benefits associat
					with fixed assets that have previously been flowed through to custom
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0		and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
20/040 100.120 KA - Effects of Katemaking - Fixed Assets	0	0		U	PacifiCorp installed solar arrays. The projects are qualified for the 30
					solar investment tax credit (ITC). The tax basis of the solar arrays ne
	(00.775)	(00.775)			to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0		Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	C	293,718 Exchanges pursuant to the income tax normalization rules.
207005 405 450 Declare to \$1024 \$1022 Evolution Nerrolization Arti Transmission	0.000.404	0	0.000.404		Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	C	0 0 Exchanges pursuant to the income tax normalization rules. Reclassification of pollution controls facilities depreciation from FER
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	C	0 0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the be of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	21,156,038	21,156,038	0	C	0 0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	С	0 0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idah
					share of Carbon Plant's decommissioning accrual that was directed a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	C	0 0 PAC-E-13-04).
u u					This account was set up to record a contra regulatory liability for Uta
					share of Carbon Plant's decommissioning accrual that was directed a regulatory asset per the Utah general rate order/stipulation (Docke
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	C	0 035-200).
					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that we directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	С	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
					Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are proba
					of being refunded as the temporary book-tax differences reverse and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	С	0 0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by
					customers at a tax rate higher than the current tax rate and are prob
					of being refunded as the temporary book-tax differenes reverse and
					amount of tax benefits associated with fixed assets that have previou been flowed through to customers and are probable of recovery as the
					temporary book-tax differences reverse and result in higher taxable
287187 100.121 RL - Effects of Ratemaking - Fixed Assets 287313 105.450 RL - Non-ARO Liability	1,419,056,641 237,671,838	1,419,056,641 237,671,838	0	0	0 0 0 income as compared to book income. 0 0 Regulatory liability related to removal costs.
	201,071,000	201,011,030	0		Book-tax basis difference related to safe harbor lease rate differentia
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	C	0 (Federal ONLY vs. Federal + State).
					Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for incom
					tax purposes. In 2008, PacifiCorp changed its method of accounting
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accour the expenditures are deductible for income tax purposes in the perio
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	C	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (IT
					The tax basis of the solar arrays needs to be reduced by one-half of solar ITC, therefore creating basis differences between book basis a
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	C	0 tax basis for the solar arrays.
007774 440.005 Tau Danlation CDC	400.010	102.010			Book-tax difference related to different methods for computing deduc
287771 110.205 Tax Depletion-SRC 287301 105.471 UT Klamath Relicensing Costs	162,913 8,680,735	162,913 8,680,735	0		0 0 periodic depletion for book and tax purposes. 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(4)	(4)			
Subtotal - p275	(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	1,428,574,981	1,428,574,981	0	0	
Total	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	

Instructions for Account 282:

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

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,

PacifiCorp

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

Schedule ADIT-283	_		_	_	_	
A	В	C	D	E	F	G
	Total	Gas, Prod,	T	Plant	Labor	
	Iotai	Dist Or Other	Transmission			
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						Development of the second s
287847 415.423 Contra RA - PP&E Deer Creek	0	0	0			Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related
20/04/ 413.423 Contra KA - PP&E Deer Creek	0	0	U		,	Regulatory asset used to record a contra regulatory asset for Deer Creek
287849 415.424 Contra RA - Deer Creek Abandonment	17,785,014	17,785,014	0	C)	abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	C)	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	311,999	311,999	0	C)	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	C)	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	C)	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	()	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	C)	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,056,972	1,056,972	0	()	D asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the CA related recovery (amortization) and
287851 415.417 Contra RA - UMWA Pension - CA	445,650	445,650	0	C)	other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0			pregulatory asset included in the Deer Creek Mine disposition. Regulatory asset to record benefits and administrative costs related to
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	()	the California Alternative Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(24,558,057)	(24,558,057)	0	c)	with FAS 143 asset retirement obligations.
						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet
						specified reductions in energy use during peak hours, are rewarded with
287911 415.699 RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	C		a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	()	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
						Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	(write off and sales proceeds of inventory from decommissioning.
						Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	c		decommissioning.
						Regulatory asset established to record WA's share of the deferral of
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	o	C		Carbon Plant's write off and sales proceeds of inventory from decommissioning.
						Regulatory asset established to record Idaho's share of the deferral of
287984 415.923 RA - Carbon Unrecovered Plant - ID	(353.043)	(353,043)	0	c		Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Utah's share of the deferral of
						Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(2,540,760)	(2,540,760)	0	()	prates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	(new rates on January 1, 2014.
	(004,217)	(004,211)	Ű			Regulatory asset established for the recovery of the estimated revenue
						requirement associated with the Chehalis Generating plant between the
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	(time the plant was acquired and first reflected in rates.
287635 415.500 RA - Cholla Plant Transaction Costs	0	0	0	C		Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
		, in the second s	Ŭ			Regulatory asset established for the Idaho allocation of costs incurred to
						acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	0	0	0	(Company.
						Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287948 415.502 RA - Cholla Plant Transaction Costs - OR	0	0	0	C		Company.
						Regulatory asset established for the Washington allocation of costs
						incurred to acquire the Cholla generation plant from eh Arizona Public
287949 415.503 RA - Cholla Plant Transaction Costs - WA	0	0	0	(Service Company.

287581 415.824 RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitiona o adjustment recorded in December 2008.
				Regulatory asset established for the Oregon allocated share of a
287577 415.820 RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	pension curtailment gain and measurement date change transitiona 0 0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	Regulatory assett established to record a contra regulatory asset fo curtailment gain/loss on the elimination of the cash balance option i 0 company pension plan.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	Regulatory asset established for reclass non-current portion of CA
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	Regulatory asset established for noncurrent portion of recoverable r 0 power costs in Idaho pursuant to an energy cost adjustment mecha
				Regulatory asset established for noncurrent portion of recoverable r 0 power costs in Utah pursuant to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	Regulatory asset established for noncurrent portion of recoverable
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	power costs in Wyoming pursuant to a power costs adjustment 0 0 mechanism.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	Regulatory asset established for the Utah allocated share of evalua 0 0 fees and costs related to a request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through California rate
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Oregon rates
287861 415.857 RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	Regulatory asset established for the Idaho allocated portion of 0 0 0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	Regulatory asset established for the Wyoming allocated portion of 0 0 overburden costs pursuant to a regulatory order.
				Regulatory asset established to record costs incurred for demand si management which are amortized according to guidelines establish
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0 0 each state regulatory jurisdiction. Regulatory asset established to record Idaho's share of the deferra
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
				Regulatory asset established to record Utah's share of the deferral increased depreciation due to the implementation of new rates on
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0 0 January 1, 2014. Regulatory asset established to record Wyoming's share of the def
287983 415.922 RA - Depreciation Increase - Wyoming	(1,467,716)	(1.467.716)	0	of increased depreciation due to the implementation of new rates or 0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	Reclass of miscellaneous regulatory assets/liabilityies that have flip 0 to debit/credit balances.
	(/	()		Accounting adjustment to record the amount of tax benefits associa with fixed assets that have previously been flowed through to custor
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	and are probable of recovery as the temporary book-tax differences 0 0 reverse and result in higher taxable income as compared to book
				Regulatory asset established for flow-through accounting of income required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0 0 temporary book-tax differences. In December 2014, abandonment costs were recorded in connectio
				the anticipated closure of the Deer Creek mine in Emery County, UT Company filed a deferred accounting application with the applicable
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0 0 commissions. Regulatory asset established to record costs incurred for environme
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	clean-up, which are amortized over a ten-year period for state regul 0 0 purposes.
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	Regulatory liability established for the portion of environmental 0 0 remediation costs for which the state of Washington does not allow
287738 320.270 RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	Regulatory asset established to track the recoverable expenses 0 0 0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	Regulatory asset established to track the recoverable expenses 0 0 associated with post-retirement benefits liability.
				California implemented a cap and trade program on the carbon emi for energy transmitted into California. One allowance is required to t
				surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0 0 established to record current portion of CA GHG allowance. Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0 0 associated with damages sustained at the Goodnoe Hills generating 0 0 The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	Regulatory asset for the Wyoming allocated portion of a settlement 0 0 associated with damages sustained at the Lake Side generating pla
				Regulatory asset established to record Wyoming's share of liquidati damages on outages at Naughton 2 that are being returned to Wyo customers on an accelerated basis through the 2013 Energy Cost
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	O O
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0 0 allocated to CA.
287974 415.916 RA - Naughton Unit #3 Costs - ID 287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0 0 Book-tax difference associated with Pollution control project costs - 0 0 Book-tax difference associated with Pollution control project costs -
287969 415.915 RA - Naughton Unit #3 Costs - 01	0	0	0	0 0 Book-tax difference associated with Pollution control project costs

287977 415.885 RA - Noncurrent Reclass - Other (60.836) (60.836) 0 <th>statement presentation purposes to ant portion of regulatory assets to a regulatory assets result in a credit reclass noncurrent portion of OR asset</th>	statement presentation purposes to ant portion of regulatory assets to a regulatory assets result in a credit reclass noncurrent portion of OR asset
287977 415.885 RA - Noncurrent Reclass - Other (60,836) (60,836) 0 0 0 blance. 287971 415.885 RA - OR Asset Sale Gain GB - Noncurrent (60,836) (60,836) 0 0 0 blance. 287971 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 0 0 Regulatory asset established to the costs of collecting the Distribution of the costs of collecting the Distribution	e regulatory assets result in a credit
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 Regulatory asset established to gain giveback 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 0 0 0 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 0 0 0 0	reclass noncurrent portion of OR asset
Regulatory asset established to the costs of collecting the Distrib	
the costs of collecting the Distrib	
	record asset position for the deferral of oution Safety Surcharge over two year
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge 0 0 0 0 0 0 0 0 0	
287942 430.112 RA - Other - Balance Reclass (67,774) 0 0 0 0 to debit/credit balances.	atory assets/liabilityies that have flipped
	the Utah allocated share of a pension
287579 415.822 RA - Pension MMT - UT 0 0 0 0 0 0 0 0 0 0 0 0	sitional adjustment recorded in December
287972 320.285 RA - Post Employment Costs (329,161) 0 0 0 (329,161) employment obligations.	an offset to the increase in post-
Asset accrued for required debt,	amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt (1,263,701) (1,263,701) 0 0 0 0 issuance if the original issuance	ance, or over the life of the new
Regulatory asset established for	the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nt date change transitional adjustment
Regulatory asset established for	the Oregon allocated share of a post-
287584 415.827 RA - Post-Ret MMT - OR 0 0 0 0 0 0 0 0 Cercorded in December 2005	nt date change transitional adjustment
	the Utah allocated share of a post-
287586 415.829 RA - Post-Ret MMT - UT 0 0 0 0 0 0 cecorded in December 2008.	nt date change transitional adjustment
Regulatory as but realistic approximation of the second seco	the unrecovered portion of the ting facility and decommissioning costs.
The Powerdale hydroelectric faci	ility was severely damaged by flooding
287779 415.850 RA - Powerdale Decommissioning 0 0 0 0 0 0 repaired.	s being removed rather than being
Zorrra 410.000 Tox 1000 Tox 10	r the unrecovered portion of the
	ting facility and decommissioning costs le hydroelectric facility was severely
	lated debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID (19,108) 0 0 0 of rather than being repaired.	
Regulatory asset established for Powerdale bydroelectric generati	r the unrecovered portion of the ting facility and decommissioning costs
allocable to Washington. The Po	owerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA 0 0 0 0 0 0 0 removed rather than being repair	nd the related debris flow and is being red.
Reg Asset - WY - Preferred Stoc	ck Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY (43,414) 0 0 0 2014 to record Utah's portion of 1 Reg Asset - UT - Preferred Stock	redemption cost. k Redemption Cost was set up in August
287996 415.675 RA - Preferred Stock Redemption Loss - UT (125,976) 0 0 0 2014 to record Utah's portion of r	redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA (20,192) (20,192) 0 0 0 (redemption costs.	Washington's portion of stock
Deferral of California prepaid ren	newable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA 0 0 0 0 0 0 0 0 0 Regulatory asset established for	le Portfolio Standard (RPS). r noncurrent portion of deferral of Oregon
prepaid renewable energy creidt	purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent (74,065) 0 0 0 0 Standard compliance and the rel Regulatory asset established for	
renewable energy credits include	
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent (20,524) 0 0 0 renewable energy credits. Regulatory asset established to 0	capture the noncurrent portion of the
difference between renewable er	nergy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (8,110) 0 0 0 0 and actual RECs for the Washim 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (8,110) 0 0 0 and actual RECs for the Washim	the noncurrent portion of Wyoming
renewable energy credits include	
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (109,936) 0 0 0 renewable energy credits.	r the deferral of prepaid renewable
energy credit (REC) purchases fr	or Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases 0 <td>rest income - non state specific. the noncurrent portion of costs incurred</td>	rest income - non state specific. the noncurrent portion of costs incurred
with an Oregon photovoltaic feed	d-in tariff program (Oregon House Bill
	r the UT Solar incentive program costs.
Regulatory asset established to I	record the Utah multi-state protocol
286906 415.531 RA - UT 2017 Protocol - MSP Deferral (1,081,810) 0 0 0 deferral assumed in 2017 and 20 Regulatory Asset established ba Regulatory Asset established ba Regulatory Asset established ba Regulatory Asset established ba	018. ased on CA Decision 16-03-015 whcih
287860 415.855 RA - Storm Damage Deferral - CA 0 0 0 0 provided for a surcharge to recov	ver \$545,000 of costs recorded related to
	ory asset/liability for the difference alculated using estimates for a certain tax
	nent calculated using estimates for a certain tax
287899 415.878 RA - UT Liquidation Damages (137,685) 0 0 0 Regulatory asset established for	Utah portion of liquidated damages
	the Utah allocated portion of deferred Public Service Commission's energy cost
287878 415.406 RA - Utah ECAM 0 0 0 0 adjustment mechanism (ECAM).	
287906 415.863 RA - UT Subscriber Solar Program (381,338) 0 0 0 Regulatory asset established for To record a regulatory asset bala To record a regulatory asset bala To record a regulatory asset bala	r the UT Subscriber Solar Program.
collections of the Utah Sustaina	able Transportation and Energy Plan
287939 415.115 RA - Utah STEP Pilot Program Balance Account 1,349,307 0 <td></td>	

		г – г		r		Regulatory asset established for the Washington disallowed portion of
287639	415.510 RA - WA Colstrip #3	(39,571)	(39,571)	o	0	0 AFUDC on the Colstrip #3 generating plant.
						Regulatory asset established for the California allocated portion of a one
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287872	720.841 RA Amort - Tax PR Adj CA	0	0	0	0	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-tim
						adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient O Protection and Affordable Care Act of 2010.
287873	720.842 RA Amort - Tax PR Adj ID	0	U	0	0	Regulatory asset established torecord the deferral of the Merwin Project
						costs approved by the Washington Utility and Transportation
287857	415.545 RA - WA Merwin Project	844	844	0	0	Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	o	 Regulatory asset established to record the wyoming multi-state protocol deferral assumed in 2017 and 2018.
						Regulatory asset established for the Oregon allocated portion of a one-
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287874	720.843 RA Amort - Tax PR Adj OR	0	0	0	0	0 Protection and Affordable Care Act of 2010.
						Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
007075						prescription drug post-retirement benefits was limited by the Patient
287875	720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 Protection and Affordable Care Act of 2010. Regulatory asset established for the Wyoming allocated portion of a one
						time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287877	720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
	· · · · · · · · · · · · · · · · · · ·					Regulatory asset established to record a FAS 106 regulatory asset for
287848	320.281 RA - Post Retirement Settlement Loss	0	0	0	0	0 the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
						charges to be recovered on Utah's allocable share of the post-retirement
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0 medical settlement loss.
						Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934	320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
						Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	o	0
						Regulatory liability used to record the Wyoming allocation of storm-
287916	705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims Regulatory assets established to record the effects of the accounting
						pursuant to FASB Statement No. 133, which requires that certain
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0 financial instruments be valued at FMV for book purposes.
287886	415.837 RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other 0 regulatory asset for frozen derivative.
FERC 283 -		(21,034,300)	(21,004,900)		0	o regulatory asset for nozen denvative.
						Regulatory liability established to record changes in control (CIC)
287995	720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
201000			, i i i i i i i i i i i i i i i i i i i			Accrued estimated liability for insurance premium taxes related to the
287891	505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
287650	205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
201000	200.100 Odd File Hiveholy Adjustment	(101,505)	(107,505)			Regulatory asset established for a payment made by PacifiCorp related
						to an amended and restated coal supply agreement, which will be
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement. Asset accrued for a deferred expense related to a termination fee
						incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287661	425.360 Hermiston Swap	(784,468)	(784,468)	0		generating plant. For book purposes, the cost is being amortized over
20/001	420.000 Heimistuli Owdp	(704,400)	(704,408)	0		the remaining life of the plant. Accrued liability established as a reserve for anticipated injury and
287341	910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	0 damage expense.
287970	415.815 Insurance Reserve - Current	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
207310		0	0		ÿ	The total overfunded Other Post-Employment Benefit Obligations
286909	720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0 (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310 Hydro Relicensing Obligation		0			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
20//50	420.010 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287656	425.280 Joseph Settlement	(2,815)	(2,815)	0	0	0 costs are being amortized over the remaining life of the original contract. Book-tax difference on interest income calculated on the prefunded
287967	320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 amount of Local 57 pension funding.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287609	105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to 0 Midpoint, ID.
		0	0		ĭ	Asset accrued for prepaid membership fees, amortized for book
287669	210.180 Prepaid Membership Fees	(1,049,902) (14,996)	(1,049,902) (14,996)	0	0	0 purposes over a period of 12 months or less.
007007	210.185 Prepaid Aircraft Maintenance		(14 006)	0	01	0 Regulatory asset established for prepaid aircraft maintenance costs.
287907		(14,990)	(14,550)			
287907	210.105 Prepaid Surety Bond	(14,990)	(14,330)	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513

						Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	purposes over a period of 12 months or less.
						Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	purposes over a period of 12 months or less.
						Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)		taxes.
						Prepaid property tax book to tax differences for which the accumulated
						deferred income tax liablity is expected to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Internal Revenue Service.
						Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	purposes over a period of 12 months or less.
						Regulatory asset accrued for prepaid water rights and water fees. Moved
287908 210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0	0	from 2014 account 137511.
						The projects are qualified for the 30% solar investment tax credit (ITC).
						The tax basis of the solar arrays needs to be reduced by one-half of the
						solar ITC, therefore creating basis differences between book basis and
						tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0	0	for that difference.
	(0,001)	(0,001)		v	v	Accrued liability associated with the acceptance of the Rogue River
						(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Roque River-Habitat Enhance	(19.071)	(19.071)		0		Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
20/209 425.150 Rogue Rivel-mabilat Enhance	(19,071)	(19,071)	U	0	U	period of 9 years for habitat enhancement.
						Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(7,927)	(7,927)	0	0	0	costs are being amortized over the remaining life of the original contract.
						Equity earnings for Trapper Mine. The equity method of accounting does
287770 120.205 Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	not apply for income tax purposes.
	(0_010.2)	(0=0,0 .=)				Deferred compensation plan investments are being treated as "trading
						securities" where they are invested based upon the plan participants'
						personal investment elections. Starting in July 2010, the investments are
						reflected at fair market value and any unrealized gains or losses are
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(464 527)	reflected at rain market value and any unrealized gains or losses are reflected in earnings.
	1	0	0	0	(401,557)	To record unrealized gains/losses from the long term incentive plan.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(895.821)	(895.821)	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM		0		0		regulatory asset to an other regulatory asset for frozen derivative.
20/905 415.636 Current Asset - Flozen MTM	0	0	U	0	U	,
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Tax Credits.
Rounding	(3)	(3)				
Subtotal - p277	(272,914,926)	(264,999,240)	0	(6.732.823)	(1.182.863)	
Less FASB 109 Above if not separately removed	(272,914,926)	(264,999,240) (9,381)	0	(0,732,823)	(1,102,003)	
	(9,301)	(9,301)	0	0	0	
Less FASB 106 Above if not separately removed	(070.005.5.15)	(264,989,859)	•	(6.732.823)	(1.182.863)	
Total	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

Instructions for Account 283:

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

Attachment 2 - Taxes Other Than Income Worksheet

Oth	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	144,814,231	/ incourer	
	Possessory taxes	511,740		
		- · · ,· · ·		
1	Total Plant Related	145,325,971	26.8693%	39,048,134
			Wages & Salary	
	Labor Related		Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4852%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	70,926		
3	Total Other Included	70,926	26.8693%	19,057
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	-	39,067,191
	Currently Excluded			
	Local Franchise	33,901,588		
	Montana Energy License	205,239		
	Montana Wholesale Energy	146,233		
	Idaho Generation Tax (KWh)	78,800		
	Oregon Department of Energy	1,614,478		
	Wyoming Wind Generation Tax	1,811,786		
	Washington Public Utility Tax	13,451,381		
	Other (Navajo Nation, Business & Occupation, Other)	47,308		
5	Subtotal Excluded Taxes	51,256,813		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	196,653,710		
7	Total Other Taxes 114.14c	196,653,710		
8	Difference (Line 6 - Line 7)	0		
	Criteria for Allocation: A Other taxes that are incurred through ownership of plant, including	tronomiacion plant will be	allocated based as	the Net Dient

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		detail below	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	92,982,484
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			170,791
	One Utah Center and North Temple office subleases			1,209,540
	Parking Rent: Lloyd Center, Portland, Oregon			680,719
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			26,501
	Total Miscellaneous General Revenue		-	2,087,551
	Wages & Salary Allocator		_	8.49%
	Total Allocated Miscellaneous General Revenue			177,133
	Distribution Underbuild			
	Third party attachments		<i>a</i> ,	0
	Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		fixed	<u>555,768</u> 555,768

Notes

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

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

В	100 Basis Point increase in ROE a 100 Basis Point increase in ROE	ease in ROE nd Income Taxes		Appendix A input: Line 127 + Line 137 from below	349,760,384 1.00%
eturn (Calculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.18%
120 121	Debt Cost Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	5.21% 6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123 124	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock		(Line 117 * Line 120) (Line 118 * Line 121)	2.54% 0.00%
125 126	Weighted Cost of Common Rate of Return on Rate Base (ROR)	Common Stock		(Line 119 * Line 122) (Sum Lines 123 to 125)	5.53% 8.07%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	286,984,323
128 129 130 131	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T	omposite		(Line 52 * Line 126) Per state tax code	21.00% 4.54% 0.00% 24.59%
128 129 130	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)	omposite eductible for state purposes			21.00% 4.54% 0.00%
128 129 130 131 132 133	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	omposite eductible for state purposes		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60% 132.60%
128 129 130 131 132	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)	omposite eductible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			21.00% 4.54% 0.00% 24.59% 32.60% (993,690)
128 129 130 131 132 133 134	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	omposite eductible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60%

Attachment 5 - Cost Support

notes Detail

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
	Calculation of Transmission Plant In Service
1	December
2	January
3	February
4	March
5	April
6	May
7	June
8	July
9	August

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1 December	206.58b		2016	6,051,719,907	-
2 January	Monthly Balances		2017	6,052,647,589	
3 February	Monthly Balances		2017	6,054,500,728	
4 March	Monthly Balances		2017	6,059,997,451	
5 April	Monthly Balances		2017	6,096,051,447	
6 May	Monthly Balances		2017	6,116,626,107	
7 June	Monthly Balances		2017	6,126,198,370	
8 July	Monthly Balances		2017	6,133,854,927	
9 August	Monthly Balances		2017	6,149,335,759	
10 September	Monthly Balances		2017	6,155,856,079	
11 October	Monthly Balances		2017	6,167,792,394	
12 November	Monthly Balances		2017	6,207,459,519	
13 December	207.58g		2017	6,222,285,657	
15 14 Transmission Plant In Service	(line 13)	(Note M)	Projection		Appendix A input
	(lille 13)	(NOLE IVI)	riojection	0,222,203,037	Appendix A liput
Calculation of Distribution Plant In Service	Source		Year	Balance	
15 December	206.75b		2016	6,582,809,079	
16 January	Monthly Balances		2017	6,595,971,129	
17 February	Monthly Balances		2017	6,608,302,489	
18 March	Monthly Balances		2017	6,621,113,796	
19 April	Monthly Balances		2017	6,631,706,813	
20 May	Monthly Balances		2017	6,657,749,048	
21 June	Monthly Balances		2017	6,671,918,115	
22 July	Monthly Balances		2017	6,688,061,553	
23 August	Monthly Balances		2017	6,708,124,888	
24 September	Monthly Balances		2017	6,721,948,959	
25 October	Monthly Balances		2017	6,734,360,444	
26 November	Monthly Balances		2017	6,751,320,980	
27 December	206.75g		2017	6,781,903,360	
28 Distribution Plant In Service	(line 27)		Projection	6,781,903,360	
Calculation of Intangible Plant In Service	Source		Year	Balance	
29 December	204.5b		2016	884,188,667	-
30 December	204.5g		2017	936,922,782	
19 31 Intangible Plant In Service	(line 30)	(Note N)	Projection		Appendix A input
	(1110 00)	(101011)	110/001011	000,011,701	, pportan / input
Calculation of General Plant In Service	Source		Year	Balance	
32 December	206.99b		2016	1,177,924,891	
33 December	207.99g		2017	1,230,870,807	
18 34 General Plant In Service	(line 33)	(Note N)	Projection	1,230,870,807	Appendix A input
	(1110-00)	(101011)	110/001011	1,200,010,000	, pps/dir. (input
Calculation of Production Plant In Service	Source		Year	Balance	
35 December	204.46b		2016	12,367,792,103	
36 January	Monthly Balances		2016	12,367,792,103	
36 January 37 February	Monthly Balances		2017	12,373,792,063	
38 March	Monthly Balances		2017	12,352,898,925	
39 April	Monthly Balances		2017	12,357,752,338	
40 May	Monthly Balances		2017	12,411,263,582	
41 March	Monthly Balances		2017	12,401,124,175	
42 April	Monthly Balances		2017	12,404,868,964	
43 August	Monthly Balances		2017	12,405,291,596	
44 September	Monthly Balances		2017	12,402,839,446	
45 October	Monthly Balances		2017	12,406,426,943	
46 November	Monthly Balances		2017	12,413,180,942	
47 December	204.46g		2017	12,487,001,483	1
48 Production Plant In Service	(line 47)		Projection	12,487,001,483	
49 Electric Plant Sold	207.102g			0	
	-				
					1
6 50 Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	27,658,984,089	Appendix A input

Accumulated Depreciation Worksheet

Attachn	nent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance
	51 December	Prior year 219.25c	2016	1,593,178,784
	52 January	Monthly Balances	2017	1,601,151,321
	53 February	Monthly Balances	2017	1,608,801,140
	54 March	Monthly Balances	2017	1,616,483,921
	55 April	Monthly Balances	2017	1,624,880,615
	56 May	Monthly Balances	2017	1,632,723,972
	57 June	Monthly Balances	2017	1,640,908,679
	58 July	Monthly Balances	2017	1,648,959,683
	59 August	Monthly Balances	2017	1,656,125,816
	60 September	Monthly Balances	2017	1,663,134,561
	61 October	Monthly Balances	2017	1,670,454,964

					PacifiCorp	
				ent 5 - Cost Support	t	
6	2 November	Monthly Balances		2017	1,673,650,298	
	3 December	219.25c		2017	1,680,313,619	
25 6	4 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,680,313,619	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	a
F	5 December	Prior year 219.26c		2016	2,679,105,243	Adjusted 106b
	6 January	Monthly Balances		2017	2,685,148,622	
	7 February	Monthly Balances		2017	2,696,484,876	
	8 March	Monthly Balances		2017	2,704,798,257	
	9 April	Monthly Balances		2017	2,715,021,349	
	0 May	Monthly Balances		2017	2,722,787,706	
	1 June	Monthly Balances		2017	2,732,197,208	
	2 July	Monthly Balances		2017	2,740,804,921	
	3 August	Monthly Balances		2017	2,749,349,167	
	4 September	Monthly Balances		2017	2,757,547,628	
	5 October	Monthly Balances		2017	2,766,417,713	
	6 November	Monthly Balances		2017	2,775,218,568	
	7 December	219.26c		2017	2,782,769,276	Adjusted 106b
	8 Distribution Accumulated Depreciation	(line 77)		Projection	2,782,769,276	
		(_,,	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
7	9 December	Prior year 200.21c		2016	550,535,864	
8	0 December	200.21c		2017	580,005,315	
88	1 Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	580,005,315	Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
		Prior year 219.28c		2016		
	2 December 3 December	219.28c		2016	434,527,790 461,124,272	
	4 Accumulated General Depreciation	(line 83)	(Note N)	Projection	461,124,272	Appendix A input
	···· ····		()			
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
8	5 December	Prior year 219.20 through 219.24		2016	4,287,973,863	
8	6 January	Monthly Balances		2017	4,321,459,966	
8	7 February	Monthly Balances		2017	4,351,537,059	
8	8 March	Monthly Balances		2017	4,373,195,570	
	9 April	Monthly Balances		2017	4,409,364,569	
g	0 May	Monthly Balances		2017	4,435,821,336	
	1 June	Monthly Balances		2017	4,455,235,330	
g	2 July	Monthly Balances		2017	4,482,634,510	
	3 August	Monthly Balances		2017	4,512,735,963	
g	4 September	Monthly Balances		2017	4,541,473,891	
	5 October	Monthly Balances		2017	4,574,300,094	
	6 November	Monthly Balances		2017	4,605,088,464	
	7 December	219.20 through 219.24		2017	4,636,434,747	
g	8 Production Accumulated Depreciation	(line 97)		Projection	4,636,434,747	1
7 9	9 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,560,641,915	Appendix A input
1	0 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,140,647,229	

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		Projection	0 current end-of-year balance
Construction Materials & Supplies	Prior Year	227.5c	142,252,190
42 (Note	N) Current Year Appendix A input	227.5c Projection	150,015,776 150,015,776 current end-of-year balance
Transmission Materials & Supplies	Prior Year	227.8c	715,287
	Current Year	227.8c	381,386
45 (Note	N) Appendix A input	Projection	381,386 current end-of-year balance

ITC Adjustment

n'o Adjustitett					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions		Amount	related portion	Input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(3,698,228)	26.87%	(993,690)	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	254,159			
	Current end of year balance 266 footnotes	148,165			

			PacifiCorp		
		t	Attachment 5 - Cost Suppor		
54,051 (enter negative in Appendix A)	26.87%	201,162	Average	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	35

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmissior Related	
Land Held for Future Use		Prior Year	214.47d	23,502,790	3,657,534	19.845.256	Detail for transmission-related value on Attachment 12
	(Current Year	214.47d	26,134,386	3,657,534		Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input	Projection		3,657,534		current end-of-year balance

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
luded Membership Dues Expense					
FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000		25,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Coal Transportation Association	component of 335 Ln 1b	1,850		1,850	
National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104.000		104,000	
National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
Northwest Hydroelectric Association	component of 335 Ln 1b	1.000		1,000	
Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1,084	
ound funder of one and integration of oup	Page 335, Line 1 Subtotal	1,115,015		1,001	
		1,110,010			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 20	Page 335, Lines 9 - 20	130,667		130,667	
National Safety Council	Page 335, Line 21	6,035	6,035	100,001	
Lines 22-42	Page 335, Lines 22 - 42	354,862	0,000	354,862	
Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
	rage 660, Line 46	140,000		140,000	
Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
		10,110		10,110	
Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
······································		,			
General: Other	Page 335.1, Line 17	2,530		2,530	
Total	(Note C)	Appendix A Input		787,865	
	(,	
OP					
Authorized filed PBOP expense		Annual Update Inform	ational Filing	(11,307,062)	
Actual PBOP expense		Attachment 17 total	-	(11,307,062)	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
perty Insurance Property Insurance Account 924		323.185b		5,579,593	
Property insurance Account 924	(Note F)	Appendix A Input		5,579,593 5,579,593	
	(NOLE F)	Appendix A input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Form No. 1	Transmission Related No	on-transmission	
Appendix A I	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				pendix A input		
	ly Assigned A&G						
Specific Trar	nsmission related Regulatory Expenses						
I	Federal Energy Regulatory Commission:						
	Annual Fee	350	.37d	1,932,452	1,932,452		
	Annual Fee - hydro	350	.38d	2,798,781		2,798,781	
	Transmission Rate Case	350	.39d	664,023	664,023		
	Other Regulatory	350	.40d	92,209	980,837	2,366	
67	Total	SI	um	5,487,465	3,577,312	2,801,147	

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Attachment 5 - Cost Support								
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input Related Details							
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	1,435 0 1,435 Based on FERC 930.1 download							

Education and Out Reach Cost Support

		Education &
		Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Appendix A Input Other Details
Directly Assigned A&G		
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435 0 1,435 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

					Transmission Related	
Appondix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Appendix A input	Details
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Fage #s and instructions		TOLAI	Flus aujustifients	input	Details
53	Transmission O&M	321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0			
	(561.1) Load Dispatch-Reliability	321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendi	: A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Ne	t Revenue Requirement	
166	Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168	Interest on Network Upgrade Facilities	1,468,174 Appendix A Input

Other adjustments to rate base

hdix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount							
Network Upgrade Balance								
	Prior Year	Enter negative	(27,365,546)					
	Current Year	Enter negative	(23,263,584)					
50 Network Upgrade Balance (Note N) Appendix A input	Projection	(23,263,584) current end-of-year balance					

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total		
Transmission Plant			
Depreciation expense (403)	(Note H)	336.7b	106,777,986
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	106,777,986 Appendix A Input
General Plant			
Depreciation expense (403)	(Note H)	336.10b	38,785,821
Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885 Appendix A Input
Intangible plant			
	(h)	000 4 1	10.050.000
Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602
Amortization of other electric plant (405)	(Note H)	336.1e	0
78 Total Intangible Amortization	(Note H)	sum	40,052,602 Appendix A Input

Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2 Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Please refer to the 'Material Changes Summary' filed with this annual update												
		Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.										
	61	Total		sum	0	Appendix A Input						

Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	у	
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)

lep	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Yea

Rev Req based on Year 1 data

2 April

Workshee

. Year 1 (e.g., 2010) Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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 Atlachment 7 (but not Appendix A) for true up.

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP
	(Excl Energy Galeway)		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	3,817,934.59					-				-	
Feb	5,976,256	-	66		-	-				66	
Mar	6,869,209	-			-	-					
Apr	30,113,037					-					
May	16,262,523		100,000				-			100,000	÷
Jun	5,893,213		100,000			-				100,000	
Jul	9,239,584		100,000		-	-	-		-	100,000	÷
Aug	9,334,716					-				÷ .	÷
Sep	7,520,124					-				-	
Oct	10,000,760		•		3,428,994		-			3,428,994	÷
Nov	16,710,360		2,000,000			-				2,000,000	
Dec	68,757,692									-	-
Total	190,495,410		2,300,066		3,428,994	-				5,729,060	

	Plant In Service				CWIP		
(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWIP	Transmission CWIP	Input/To
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13			-		÷		
12	45,815,215		3,524,247.31		-		
11	65,738,818	731	5,056,832	56	-		
10	68,692,093		5,284,007				
9	271,017,334		20,847,487				
8	130,100,187	800,000	10,007,707	61,538			
7	41,252,493	700,000	3,173,269	53,846			
6	55,437,502	600,000	4,264,423	46,154			
5	46,673,579		3,590,275				
4	30,080,494		2,313,884				
3	30,002,281	10,286,981	2,307,868	791,306			
2	33,420,721	4,000,000	2,570,825	307,692			
1	68,757,692		5,289,053				
	886,988,408	16,387,712	68,229,878	1,260,593			

69,490,471

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

Estimated Life		5
Estimated Depreciation	on for Attachment 7	
Jan	11.5	
Feb	10.5	1
Mar	9.5	
Apr	8.5	
May	7.5	1,078
Jun	6.5	934
Jul	5.5	790
Aug	4.5	
Sep	3.5	
Oct	2.5	12,317
Nov	1.5	4,310
Dec	0.5	
Total Estimated Depr	reciation for Attachment 7	19,430

Total 190,495,410 New Transmission Plant Additions and CWIP (weighted by months in service)

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	

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

7 April Year 3 Reconciliation - actual data

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

\$ - Schedule 1 Reconciliation

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate			d of Construction (C	CIAC)													
3	А	Formula Line 157		Net Plant Carrying C	harge without D	Depreciation					9.6506%							
4	B C	164		Net Plant Carrying C Line B less Line A	Charge per 100 E	Basis Point in ROE	without Depreciation	1			10.1739% 0.5233%							
5				Line D leas Line A							0.323370							
6 7	FCR if CIAC D	158		Net Plant Carrying C	harge without D	Depreciation, Return	nor Income Taxes				2.5893%							
	The FCR resulting fr	om Formula in a	a given year is use	d for that year only.														
	Therefore actual rev In the True-up, the a				data for subsequ	uent years												
	Columns and rows n			re projects														
				Transmission CWIP (Energy Gateway only)			smission PIS Actuals v Gateway Segment B-			nission PIS Projection / Gateway Segment B-H								
8 Useful life of the project	Life			(Energy Gateway only)		58.00	y Galeway Segment B-		58.00	Caleway Segment D-1	ly							
"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 From line 3 above if "No" on line 13 and from	Increased ROE (basis p	oints)	0			50			50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE		9.6506%			9.6506%			9.6506%			9.6506% 9.6506%						
13 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		9.6506%			9.9122% 1,463,059,094			9.9122% 1,250,878			9.6506%						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	oense				25,225,157			19,430			-						
			13 Month Net			13 Month Net			13 Month Net									Transmission Incentive
			Plant or CWIP			Plant or CWIP			Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Credit
15	W 9.8 % ROE	Invest Yr 2010	Balance	Depreciation	Revenue	Balance 287,225,425	Depreciation 4,836,783	Revenue 32,555,679	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total \$ 32,555,679	Charged	Without Incentive \$ 32,555,679	(incentive minus without)
16	W Increased ROE	2010		-		287,225,425	4,836,783	33,307,231	-	-			-		\$ 33,307,231	\$ 33,307,231		\$ 751,553
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-	-	-	784,113,653 784,113,653	13,727,954 13,727,954	89,399,404 91,451,112	-	-		-	-		\$ 89,399,404 \$ 91,451,112	\$ 91,451,112	\$ 89,399,404	\$ 2,051,708
19	W 9.8 % ROE	2012				785,864,997	13,960,855	89,801,320		-					\$ 89,801,320		\$ 89,801,320	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-	-		785,864,997 1,039,140,449	13,960,855 18,682,869	91,857,610 118,965,863	-		-	-	-		\$ 91,857,610 \$ 118,965,863	\$ 91,857,610	\$ 118,965,863	\$ 2,056,290
22	W Increased ROE	2013	-			1,039,140,449	18,682,869	121,684,873	-	-		-	-		\$ 121,684,873	\$ 121,684,873		\$ 2,719,010
23 24	W 9.8 % ROE W Increased ROE	2014 2014		-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	133,473,789 136,519,649	-		-		-		\$ 133,473,789 \$ 136,519,649	\$ 136,519,649	\$ 133,473,789	\$ 3,045,860
25 26	W 9.8 % ROE W Increased ROE	2015 2015	-	-	-	1,350,166,903 1,350,166,903	24,782,100 24,782,100	155,080,926 158,613,765	-	-	-	-	-		\$ 155,080,926 \$ 158,613,765	\$ 158.613.765	\$ 155,080,926	\$ 3,532,840
27	W 9.8 % ROE	2016		-		1,463,059,094	29,386,385	170,579,953	-	-		-	-		\$ 170,579,953		\$ 170,579,953	
28 29	W Increased ROE W 9.8 % ROE	2016 2017			-	1,463,059,094 1,439,903,455	29,386,385 29,467,919	174,408,186 168,426,835							\$ 174,408,186 \$ 168,426,835	\$ 174,408,186	\$ 168.426.835	\$ 3,828,233
30	W Increased ROE	2017				1,439,903,455	29,467,919	172,194,479							\$ 172,194,479	\$ 172,194,479		\$ 3,767,644
31 32	W 9.8 % ROE W Increased ROE	2018 2018		-		1,413,351,783 1,413,351,783	27,214,238 27,214,238	163,610,766 167,308,935	1,250,878 1,250,878	19,430 19,430	140,147 143,420	-			\$ 163,750,913 \$ 167,452,354	\$ 167,452,354	\$ 163,750,913	\$ 3,701,442
33 34	W 9.8 % ROE W Increased ROE	2019 2019				-			-		-	-			s -		\$ -	
35	W 9.8 % ROE	2020				-	-		-	-	-	-	-		s - s -	s .	s -	s .
36 37	W Increased ROE W 9.8 % ROE	2020 2021													s - s .	s -	s .	\$ -
38	W Increased ROE	2021							-						s -	s -	ů.	\$ -
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-	-		-	-		-	-		-	-		s - s -	s .	s -	s .
41	W 9.8 % ROE	2023	-			-			-			-			s -		\$ -	
42 43	W Increased ROE W 9.8 % ROE	2023 2024		-		-	-	-	-		-		-		s - s -	s -	s -	2 .
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-	-		-	-		-	-		-	-		s -	s -	e	\$ -
46	W Increased ROE	2025		-		-	-	-	-	-		-	-		s -	s -	ə -	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026		-		-	-		-	-		-			s - s -	s .	\$ -	s .
49	W 9.8 % ROE	2027	-			-	-	-	-	-		-	-		s -		\$-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-	-		-	-		-	-		-	-		s - s -	ş .	s -	s -
52 53	W Increased ROE W 9.8 % ROE	2028 2029	· ·	-		-			-						s -	s -	e	\$ -
54	W 9.8 % ROE W Increased ROE	2029 2029		-		-		-	-	-	-				s -	s -	ə -	\$ -
55 56	1						•		-			-				s .	\$-	s .
	L																	

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

		Oregon		Washingto	n	California	Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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)
	2 Land Rights															1.27%
	2 Structures and Improvements															1.42%
	3 Station Equipment															1.74%
	7 Supervisory Equipment															1.74%
	4 Towers and Fixtures															1.53%
6 35	5 Poles and Fixtures															2.18%
7 35	6 Overhead Conductors and Devices															1.88%
8 356.	2 Clearing & Grading															1.88%
9 35	7 Underground Conduit															1.60%
10 35	8 Underground Conductors and Devices															1.66%
11 35	9 Roads & Trails															1.32%
12	Unclassified Transmission															1.76%
13 389.	2 Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14 39	0 Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11.477.181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15 390.	3 Structures and Improvements - Office Panels											,		,,		6.67%
16 39	1 Office Furniture and Equipment															5.00%
17 391.	2 Office Furniture and Equipment - Personal Computers															20.00%
	3 Store Equipment															4.00%
	4 Tools, Shop and Garage Equipment															4.17%
	5 Laboratory Equipment															5.00%
	7 Communication Equipment															4.30%
	2 Communication Equipment - Mobile Radio Equipment															9.09%
	8 Miscellaneous Equipment															5.00%
24	Unclassified General	2,043,237.13	3 59%	398,763.70	4 21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4 66%	107,633.85	1.93%	219,551.19	3 17%	
~ .		2,070,201.10	0.0070	000,100.10		54,041.01	0.0070	2,0.1,000.00	0.7270	1,002,400.10				210,001110	0.1770	
25 30	2 Franchises and Consents															6.66%
	3 Miscellaneous Intangible Plant															4.07%
	1 Leasehold Improvements - Gen															4.75%
21 390.			L		L				L				L			4.1370

Notes

1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.

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

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

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

- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or
- the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

	OATT (Part III - Network Service) - Average of current year and prior two years																		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
					BPA: Benton				Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
Jan	8,622	9.24	3.30	30.25	1.39	0.36		20.19	18.21	7.28	47.32	-		12.86	1.86	346.69	107.00		606
Feb	8,083	8.26	3.23	27.42	1.19	0.38		26.28	17.65	7.27	46.69			15.53	1.50	239.07	92.00		486
March	7,584	7.39	3.09	25.58	1.11	0.24		19.25	15.82	6.48	42.88	0.10		14.79	1.46	247.50	78.00		464
April	7,128	6.37	3.19	22.30	0.81	0.14		15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14		16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19		26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04		20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11		19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	1.1	1.1	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Dct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63		1.1	19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	1.1	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

		9	Other Service	(
j		j4	j3	j2	j1
		Area Power			
		Administratio			
	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
768		277	74	74	343
752		258	101	50	343
930		302	101	74	452
1,329		323	130	148	727
1,391		316	132	174	768
1,348		332	126	154	736
1,229		303	114	141	671
834		269	70	79	416
837		302	72	76	387
898		308	71	79	440
12,048	-	3,636	1,151	1,205	6,057
1,004		303	96	100	505

									OAT	T (Part II Lon	ıg-Term Firm P	oint-to-Point Tr	ansmission Se	ervice) - Projec	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								()
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	ı
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	ı
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874		SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	1
Jan	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
Feb	2,534	50	18	56	1.1	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	1.1	3,624
March	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
April	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
May	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Nov	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Dec	2,534	50	18	56	1.1	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	600	1,800	500	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	50	150	42	3,731

				Divisor
Network	1%	Behind-the	Network	
& OS	growth	Meter	Load	Network + OS + LTP
10,132	10,235	197	10,433	14,057
9,399	9,496	224	9,720	13,344
8,815	8,906	298	9,205	12,879
8,219	8,304	219	8,522	12,197
8,913	9,005	252	9,257	12,931
11,777	11,898	281	12,179	16,011
12,076	12,200	283	12,483	16,315
11,609	11,728	307	12,035	15,866
10,460	10,568	309	10,877	14,709
8,569	8,657	259	8,916	12,748
9,274	9,369	262	9,631	13,305
9,834	9,934	237	10,171	13,845
119,077	120,299	3,129	123,428	168,206
9,923	10,025	261	10,286	14,017

PacifiCorp									
Attachment 9a1 - Load (Current Year)									
	2017								

										OATT (Par	t III - Network	(Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52		346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85			24.72		247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-		15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-		25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-		24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-		15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-		13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20		-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	405
Dec	21	18	8,288		3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

					Other S	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

PacifiCorp Attachment 9a2 - Load (One Year Prior) 2016

									OATT (Par	t III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
Jan	4	18	8.342	5.54	3.17	26.83	1.17	0.32		14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50			141
Feb	2	8	8.068	5.65	3.33	27.08	1.14	0.37		15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65			140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	1.1	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61			127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	1.1	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52		1.1	108
May	31	17	7,463	4.89	3.20	12.88	0.29			8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47			111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29		14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50			137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08		13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08		13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32			16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06		0.05		13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-		15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	1.1	1.1	19.97	19.15	10.89	53.03	1.1	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2		166	264	117	524	4	16	195	20	1,154	430	3,223

					Othe	r Service		
Column			j1	j2	j3	j4		j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	APS OS RS 436	Total OS
Jan	4	18	413	85	65	349		912
Feb	2	8	387	67	88	350		892
March	29	8	331	77	95	257		760
April	14	10	361	77	113	246		798
May	31	17	457	56	127	286		927
Jun	28	16	697	126	99	307		1,229
Jul	28	17	784	173	115	320		1,392
Aug	16	17	742	151	111	335		1,339
Sept	1	15	644	111	94	271		1,119
Oct	19	8	339	61	67	231		698
Nov	30	18	382	86	72	336		876
Dec	19	18	445	86	49	317		897
Total			5,982	1,155	1,097	3,605	-	11,838

PacifiCorp Attachment 9a3 - Load (Two Years Prior) 2015

									OATT (Pa	rt III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	LLC NFO SA 742	Exelon NFO SA 789			Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35		25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07			130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35		45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-		161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35		27.59	14.99	1.03	47.76	0.01		6.38	2.76	-		139
April	15	8	7,417	5.07	3.19	24.54	0.73			24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54			121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42		16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-		101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29		39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-		159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03		32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03			144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25		29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91			146
Sept	1	16	8,712	6.43	2.85	10.07	0.32			24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65			131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42		16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50			103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36		26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30			142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34		29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40		-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

					Other	Service		
Column			j1	j2	j3	j4	j	
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	Total (OS
Jan	2	18	377	93	79	338		888
Feb	23	8	326	74	77	252		728
March	4	8	358	65	68	267		758
April	15	8	365	39	89	209		703
May	31	18	394	78	99	282		852
Jun	29	16	787	172	170	321	1,	,450
Jul	2	16	768	176	146	283	1,	,373
Aug	13	16	697	144	139	344	1,	,323
Sept	1	16	677	128	134	311	1,	,250
Oct	1	17	537	119	101	308	1,	,065
Nov	30	18	417	78	72	254		822
Dec	28	18	442	81	101	294		919
Total			6,146	1,246	1,275	3,463	- 12	,130

	PacifiCorp							
Attachment 9b - Load Divisor for True up								
2017								

										OATT (Pa	rt III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	1.1	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52		0.01	21.52	-	346.69	107.00	640.000
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64		239.07	92.00	496.433
March	1	8	7,714	10.56	3.29	23.00	1.20			19.02	14.36	9.63	42.85			24.72		247.50	78.00	474.108
April	3	8	7,156	8.51	3.28	25.45	1.08			15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357.037
May	30	17	8,096	6.33	2.65	11.53	0.33			25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321.614
Jun	26	17	9,687	6.59	3.45	12.53	0.35			24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	389.887
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422.430
Aug	1	17	10,334	7.34	3.60	16.86	0.39			15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405.843
Sept	5	17	9,454	5.70	3.12	15.42	0.29			13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346.849
Oct	31	8	7,293	6.98	2.83	22.20	1.1		0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401.361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	1.1	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	404.678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502.724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

		Service	Other		
j	j5	j4	j3	j2	j1
		Area			
		Power			
	APS	Administra	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	262/RS	RS 280	RS 637	RS 297
912		339	78	75	420
870		306	92	76	395
785		306	60	79	339
754		320	99	33	302
1,012		339	78	90	506
1,307		342	122	145	698
1,407		346	136	173	752
1,381		316	128	167	770
1,318		328	114	184	692
739		268	41	57	373
813		315	72	64	362
879	1.00	314	62	69	434
12,176		3,839	1,081	1,214	6,042
1,014.63	-	320	90	101	504

											OATT Part II	Long-Term Fi	rm Point-to-P	oint Transmiss	on Service													
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g				
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex					Divisor
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total	Behind-the	Total	+ 0S +
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	749		& OS	Meter	Load	LTP
Jan			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	10,768	178	10,946	14,464
Feb			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	9,509	244	9,753	13,271
March			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	8,973	318	9,291	12,809
April			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	8,267	174	8,441	12,066
May			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	9,429	160	9,589	13,214
Jun			2,629		50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783	11,383	255	11,638	15,421
Jul			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,039	257	12,297	16,068
Aug			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,121	262	12,383	16,155
Sept			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	11,119	233	11,352	15,124
Oct			2,569		50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709	8,433	203	8,635	12,344
Nov			2,534		50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	8,841	306	9,147	12,760
Dec			2,534	1.1	50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	9,669	221	9,890	13,504
Total			30,823		600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836	120,552	2,811	123,363	167,199
Avg 12CP			2,569		50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653	10,046	234	10,280	13,933

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance					
1110000	146140	A/Amort-Soft Dev	(426,618,312)					
1110000	146200	A/Amort-Oth Intang	(122,277,057)					
1110000	146201	A/Amort-Hydr-Klamath	1,553,321					
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)					
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)					
Attachment 5 input: Total Accumulated Amortization								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-r	elated	Labo	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2.216.270	\$ 1.657.444	\$ 1.936.857			\$	1.936.857		
1001000	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			•	3,676,147		
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -			Ψ.	0,010,111		
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410.123	\$ 351.001	\$ 380.562	\$ 380,562					
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184.617	\$ 198.511	φ 000,002				\$	198.5
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518					\$	1,287,5
	132722		Plant-related	\$ -	\$ -	\$ -					Ť	1,201,0
	132723		Plant-related	\$ -	\$ -	\$ -						
1652000	132101		Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 1	2,337,354		
1002000	132200		Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256		Ψ ii	2,001,001		
	132924		Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239					
1652100	132095		Other	\$ 606.916	\$ 572.765	\$ 589.841	\$ 589,841					
1002100	132096		Other	\$ -	\$ -	\$ -	\$ -					
	132097		Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa		\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539					
	132310	· · · ·	Plant-related	\$ 37,666	\$ 42.632	\$ 40,149	\$ 0,020,000		\$	40,149		
	132320		Other	\$ -	\$ -	\$ -	s -		Ψ	40,140		
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1.037	\$ -	\$ 518	•					
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -					
	132620		Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420					
	132621		Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594					
	132622		Other	¢ 557,554	\$ -	\$ 557,594	¢ 557,554					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192.500	\$ 219,375	\$ 219,375					
	132630		Other	\$ 240,230	\$ 192,500	\$ 219,373	\$ 219,375 ¢					
	132650		Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242					
	132700		Plant-related	\$ 3,699,202 \$ 42,667	\$ 3,919,221	\$ 3,909,242 \$ 42.667	φ <u>3,909,24</u> 2		\$	42,667		
	132705		Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021		ф	42,007		
	132740		Other	\$ 323,912	\$ 320,129	\$ 320,021	\$ 320,021					
	132755	Prepaid Aircraft Maint	Labor-related		\$ 60,994	\$ 30,497	-ş -				\$	30,4
	132755		Other	\$ 242.135	\$ 60,994	\$ 30,497 \$ 121,068	\$ 121,068				\$	30,4
	132831		Other	\$ 242,135 \$ 983.688	\$ 983,688	\$ 983,688	\$ 983,688					
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 963,666 \$ 1,026,483	\$ 963,666 \$ 1,123,171					\$	1,123,
	132900		Other	\$ 1,219,660 \$ 947.627	\$ 1,020,458 \$ 1,020,458	\$ 1,123,171	\$ 984,043				\$	1,123,
	132901		Other	\$ 3.160.557	\$ 1,020,438 \$ 3,144,990	\$ 3,152,774	\$ 3,152,774					
	132903		Other	\$ 3,100,557 \$ 267,490	\$ 333.370	\$ 300.430	\$ 300,430					
	132904	Prep Fees-Idaho Pub Util Commission Prepaid Vehicle Licensing Fees	Labor-related	\$ 267,490 \$ -	\$ 333,370	\$ 300,430 \$ -	\$ 300,430					
	132909	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712					\$	11,914,
	132910		Other	\$ 11,707,912	\$ 12,121,511 \$ -	\$ 11,914,712	\$ 34.228				¢	11,914,
	132926		Plant-related	\$ (121,168)	•		۶ 34,226		\$	(110,632)		
	132998						¢ (2.004.702)		\$	(110,632)		
			Other	. (1:1.7		1 (1) -)						
4652000	134000		Other	\$ 1,608,285		\$ 2,175,414	\$ 2,175,414					
1653000	132303		Other	\$ 2,528,233 \$	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044					
	132304	Prepaid Interest - SERP Life Insurance	Other	Ŷ	\$ -	\$ -	\$ -					
1055000	203000	Discount on Short-Term Securities	Other	\$ 91,333 \$ -	\$ 16,278 \$ -	\$ 53,806 \$ -						
1655000	132400	Prepaid Mining Costs	Other	3 -	> -	ъ -	\$-					
				\$ -	\$-	\$ - \$ 70,917,887	\$ 38,440,935			7,922,541	<u> </u>	



Appendix A input: Total Allocated to Transmission \$ 6,050,638

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

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

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133

Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)						Current Yea	r (month end)					
	Operation	Appendix A input value (result of operation			(month end)												
Annondiy A	to apply to monthly	specified in column															
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, In 18 c,d	7,093,197,000	7,043,197,000	7.043.197.000	7,043,197,000	7.043.197.000	7.043.197.000	7.043.197.000	7,043,197,000	7.043.197.000		7,041,475,000	7,041,475,000	7.041.475.000
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	C
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	
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	C
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10.464.531
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048
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	C
97	12-month sum	360,014,410	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748
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	c
99	12-month sum	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
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	C
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	C
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	C
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	C
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	
n/a	-		Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers		

(Dollar values in millions)			Accrue	d Liability:	Cha	arged to:	Prior year	Current Year	Projection			By Cat	egory		
						•						•			Total Transmission-
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	t FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(11.1)	(15.2)	(13.1)	Other				(13.138)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(7.4)	(10.7)	(9.0)	Other				(9.022)	
Lidar (Wood Hollow) ST Cotter - Gadsby Turbine	Estimate by PE Legal Estimate by PE Legal	Unfunded	248070 248070	242 242	545510 545510	426.3 426.3	(1.0)	(1.0)	(1.0)	Other Other				(1.000) 0.000	
Employment Claims	Estimate by PE Legal	Unfunded Unfunded	248070	242	545500	426.3 598	0.0	0.0	0.0	Other				0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000	
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.012)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000	
AES Wind Generation Inc Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other				(1.215)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.3)	Other				(3.264)	
Accum Provision for Rate Refunds Trapper Mine Reclamation Obligation	Estimate by PacTrans Estimate based upon 54¢ per ton of c	Unfunded	284100 289517	229 253.3	301913 515100	456.199 501.1	0.0 (6.1)	(5.1) (6.3)	(2.5) (6.2)	Other Other				(2.550) (6.162)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.6)	Other				(3.628)	
Accided Right-or-Way Obligation	Estimate by Rivin Timanoe	Uniunueu	203333	200.00	302300	3007 303	(3.0)	(3.4)	(3.0)	Other				(3.020)	
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(1.1)	Labor			(1.127)		
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(19.3)	Other			,	(19.338)	
		Unfunded	116925	228.25	545050	925	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Uniunded	110925	220.20	345050	925	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	18.2	Other				18.240	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(7.6)	Other				(7.601)	
Provision for Other A/R (OAR) Provision for Other A/R (Joint Use)	Calculated and Known Items Accrual based on 100% of Fines & Sa	Unfunded	118150 118155	144 172	550750 301869	904 454.1	(0.0) (0.1)	(0.0)	(0.0) (0.1)	Other Other				(0.015) (0.057)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - ct	Unfunded	118157	172	550776	404.1 904.2	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Provision for Doubtful Debts - Other	Known	Unfunded	118157	144	550750	904.2	(0.8)	(0.0)	(0.7)	Other				(0.078)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.0)	(0.0)	Other				(0.050)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other				(0.255)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.3)	Other				(0.339)	
														()	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.5)	Other				(0.533)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.5)	Other				(1.488)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.682)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.9)	Other				(2.931)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.2)	Other				(0.202)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.7)	Labor			(0.676)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(0.1)	Labor			(0.108)		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.8)	Labor			(1.790)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(2.1)	Labor			(2.122)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	0.0	Labor			0.000		
		Jnfunded / Gains Given	000004	050.00	4 40700	400				0.1				0.000	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Jnfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Back to Customers					0.0	5.0	0.0						
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Jnfunded / Gains Given	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
	Leader by Environmental Englig	Back to Customers	200000	200.00	1.0.00	102	0.0	0.0	0.0	ond				0.000	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(2.7)	Labor			(2.711)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500515	Follows Labor	(1.8)	(2.0)	(1.8)	Labor			(1.759)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.1)	Labor			(2.076)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.029)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.5)	Labor			(3.546)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.127)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor			(15.192)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.1)	Labor			(6.122)		
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.9)	(1.8)	(1.9)	Other				(1.884)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280349	228.35	501105	420.5 Follows Labor	(1.9)	(1.8)	(0.9)	Labor			(0.928)	(1.004)	
	- Choin - Calculateu - Actuary	Unidided	200000	220.00	551103	- GROWS LOUG	(0.0)	(1.2)	(0.9)	2000			(0.320)		
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(58.3)	Labor			(58.322)		
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially	299107	219	0	0	20.3	20.2		Labor					
		ofsetting unfunded							20.3				20.270		
		SERP liability													
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.0)	Labor			(29.008)		
FAS 112 BOOK Reserve Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary Post-Employ - Calculated - Actuary	Unfunded	280330 280490	228.3	501160	920	(30.7) (3.0)	(27.3) (2.9)	(29.0) (3.0)	Labor			(29.008) (2.951)		
Totals							(156.8)	(176.0)	(166.4)		0.000	0.000	(108.324)	(58,106)	
							(12010)	((100.1)		2.500	2.500	((2230)	
										Allocators	100.000%	23.413%	8.485%	0.000%	
										Total (\$ millions)	0.000	0.000	(9.191)	0.000	(9.191)
														-	

Appendix A input

(9.191) (9,191,451)

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE) Ó
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(001)
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(1,200,101)
	Attachment 5 input: Total PBOP	(11,307,062)
N /		

Notes: Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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Enclosure 3

Calculation of True-Up for the preceding calendar year

				2017 True-up
Shade	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
				True-up
Alloca	ators			
	Wagaa & Salary Allocation Factor			
1	Wages & Salary Allocation Factor Transmission Wages Expense		354.21b	26.634.206
	Tanshission wages Expense		50 1 .2 10	20,004,200
2	Total Wages Expense		354.28b	356,448,651
3	Less A&G Wages Expense		354.27b	42,557,961
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	27,308,153,936
0			Attachment 5	27,300,133,930
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,279,031,667
8	Accumulated Amortization	(Note N)	Attachment 5	565,270,590
9	Total Accumulated Depreciation		(Line 7 + 8)	9,844,302,257
10	Net Plant		(Line 6 - Line 9)	17,463,851,680
			(1) - 01 (1) - 00)	0.000.000.400
11 12	Transmission Gross Plant (excluding Land Held for Future Use) Gross Plant Allocator		(Line 24 - Line 23) (Line 11 / Line 6)	6,302,098,182 23.0777%
12				20.011170
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,576,845,261
14	Net Plant Allocator		(Line 13 / Line 10)	26.2075%
Plant	Calculations			
T fame				
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	6,122,640,457
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	6,122,640,457
18	General Plant	(Note N)	Attachment 5	1,204,397,849
19	Intangible Plant	(Note N)	Attachment 5	910,555,725
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,114,953,574
21	Wage & Salary Allocator		(Line 5)	8.4852%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	179,457,725
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,305,755,716
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,639,289,798
26	Accumulated General Depreciation	(Note N)	Attachment 5	447,826,031
27	Accumulated Amortization	(Note N)	(Line 8)	565,270,590
28 29	Accumulated General and Intangible Depreciation Wage & Salary Allocator		(Line 26 + 27) (Line 5)	1,013,096,621
29 30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	<u>8.4852%</u> 85,963,123
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,725,252,921
32	Tetal blat Deservato Direct & Environment			
	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,580,502,795

Adjustments To Rate Base

				2017 True-up		
Shad	ed cells are inputs	are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction)				
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(1,116,290,225)		
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0		
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	(52,720)		
36	Unfunded Reserves Unfunded Reserves		Attachment 16	(10,215,776)		
37	Prepayments Prepayments	(Note K & N)	Attachment 11	5,932,025		
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0		
39 40	Materials and Supplies Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	0 8.4852%		
40 41 42 43	Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies Wage & Salary Allocator	(Note N)	(Line 3) * Line 40) Attachment 5 (Line 5)	0 146,133,983 8.4852%		
44 45	Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies	(Note N)	(Line 42 * Line 43) Attachment 5	12,399,739 548,337		
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	12,948,075		
47 48 49	Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	(Line 75) Zero (Line 47 * Line 48)	73,541,476 0.0% 0		
50	Network Upgrade Balance Network Upgrade Balance	(Note N)	Attachment 5	(25,314,565)		
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,132,993,185)		
52	Rate Base		(Line 32 + Line 51)	3,447,509,610		
Oper	ations & Maintenance Expense					
53 54	Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5 Attachment 5	204,853,614 10,636,891		
55 56	Less: Account 565 Transmission O&M		Attachment 5 (Lines 53 - 55)	<u>134,473,119</u> 59,743,604		
57	Allocated Administrative & General Expenses Total A&G		323.197b	134,499,331		
58 59 60	Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2		Attachment 5 323.185b Attachment 5	0 5,579,593 0		
61 62 63	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues	(Note D) (Note C)	323.189b 323.191b Attachment 5	22,853,804 1,435 787,865		
64 65	Administrative & General Expenses Wage & Salary Allocator		(Line 57 - Sum (Lines 58 to 63)) (Line 5)	105,276,634 8.4852%		

				2017 True-up		
Shadeo	ed cells are inputs		Cells are inputs Notes Reference (FERC Form 1 reference, attachment		Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data True-up
66	Administrative & General Expenses Allocated to Transmission	•	(Line 64 * Line 65)	8,932,9		
	Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,3		
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	-,- ,-		
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,3		
70	Property Insurance Account 924	(Note F)	Attachment 5	5,579,		
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5			
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,579,		
73	Gross Plant Allocator		(Line 12)	23.07		
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,287,		
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,541,		
prec	ciation & Amortization Expense					
	Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777		
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820		
78	Intangible Amortization	(Note H)	Attachment 5	40,052		
79	Total		(Line 77 + Line 78)	79,873		
80	Wage & Salary Allocator		(Line 5)	8.48		
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,		
82	Abandoned Plant Amortization	(Note O)				
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555		
ixes	Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2	38,104,		
85	Total Taxes Other than Income Taxes		(Line 84)	38,104		
eturn	Capitalization Calculations			· · · · · ·		
	Long-Term Debt					
86	Account 221 Bonds		Attachment 14	7,046,645		
87			Attachment 14	7,040,040		
	Less Account 222 Reacquired Bonds					
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14			
89 90	Account 224 Other Long-term Debt		Attachment 14	7,046,645		
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,046,645		
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973		
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336		
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459		
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52		
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	02		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927		
				.,,,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

Long Term Debt Cost

					2017 True-up 2017 Form 1 data
haded	cells are inputs	are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction)			
97	Accounts 427 and 430 Long Term Interest Expense		(Notes R & T)	Attachment 14	True-up 360,014,410
98	Less Hedging Expense		(Note R)	Attachment 14	(
99	Account 428 Amortized Debt Discount and Expense		(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt		(Note T)	Attachment 14	639,59
101	Less Account 429 Amortized Premium		(Note T)	Attachment 14	11,020
102	Less Account 429.1 Amortized Gain on Reacquired Deb	t	(Note T)	Attachment 14	(
103	Total Long Term Debt Cost	ι		Sum Lines 97 through 102	364,764,953
I	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued			Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)			Attachment 14	(
106	Account 207 Premium on Preferred Stock			Attachment 14	(
107	Account 207-208 Other Paid-In Capital (preferred)			Attachment 14	(
108	Less Account 213 Discount on Capital Stock (preferred)			Attachment 14	(
109	Less Account 214 Capital Stock Expense (preferred)			Attachment 14	(
110	Total Preferred Stock			Sum Lines 104 through 109	2,397,600
111	Preferred Dividend			Attachment 14 (Enter positive)	161,902
	Common Stock				
112	Proprietary Capital			Attachment 14	7,497,597,604
113	Less: Total Preferred Stock			(Line 110)	2,397,600
114		idion / Forningo			2,397,000
115	Less: Account 216.1 Unappropriated Undistributed Subs Less: Account 219	sidiary Earnings		Attachment 14 Attachment 14	(12,567,85
116	Total Common Stock			Sum Lines 112 through 115	7,390,933,93
-					
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.029
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.219
		Preferred Stock cost = Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75
122	Common Cost	Common Stock	(Note H)	Fixed	9.80
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.029
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.55939
	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207

Composite Income Taxes

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

					2017 True-up
Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data True-up
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	р	(percent of federal income tax de	eductible for state purposes)	Per state tax code	0.00%
131	Т	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1	- SIT * FIT * p)} =		37.951%
132	T / (1-T)				61.163%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(969,214)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,562,015)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	105,791,280
136	Total Income Taxes			(Line 134 + Line 135)	104,229,266
Reven	ue Requirement				
137	Summary Net Property, Plant & Equipment			(Line 32)	4,580,502,795
138	Total Adjustment to Rate Base			(Line 51)	(1,132,993,185)
139	Rate Base			(Line 52)	3,447,509,610
140	Total Transmission O&M			(Line 75)	73,541,476
141	Total Transmission Depreciation & Amortization			(Line 83)	113,555,399
142	Taxes Other than Income			(Line 85)	38,104,944
143	Investment Return			(Line 127)	260,609,207
144	Income Taxes			(Line 136)	104,229,266
145	Gross Revenue Requirement			(Sum Lines 140 to 144)	590,040,292
	Adjustment to Remove Revenue Requirements Associated wit	h Evoluded Transmission Essilition			
146	Transmission Plant In Service	n Excluded Transmission Facilities		(Line 15)	6,122,640,457
147	Excluded Transmission Facilities		(Note J)	Attachment 15	170,890,310
148	Included Transmission Facilities			(Line 146 - Line 147)	5,951,750,147
149	Inclusion Ratio			(Line 148 / Line 146)	97.21%
150	Gross Revenue Requirement			(Line 145)	590,040,292
151	Adjusted Gross Revenue Requirement			(Line 149 * Line 150)	573,571,553
	Revenue Credits				
152	Revenue Credits			Attachment 3	92,982,484
153	Net Revenue Requirement			(Line 151 - Line 152)	480,589,069
8	·				<u> </u>
154	Net Plant Carrying Charge Gross Revenue Requirement			(Line 150)	590,040,292
154 155	Net Transmission Plant			(Line 150) (Line 17 - Line 25 + Line 34)	590,040,292 4,483,350,659
155	Net Plant Carrying Charge			(Line 17 - Line 25 + Line 34) (Line 154 / Line 155)	4,463,350,059
157	Net Plant Carrying Charge without Depreciation			(Line 154 - Line 76) / Line 155	10.7790%
158	Net Plant Carrying Charge without Depreciation, Return, nor Inc	come Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6414%
	Net Plant Carrying Charge Calculation per 100 Basis Point incl	rease in ROE			
159	Gross Revenue Requirement Less Return and Taxes			(Line 150 - Line 143 - Line 144)	225,201,820
160	Increased Return and Taxes			Attachment 4	393,276,764
161	Net Revenue Requirement per 100 Basis Point increase in ROB	=		(Line 159 + Line 160)	618,478,584
162	Net Transmission Plant	_		(Line 17 - Line 25 + Line 34)	4,483,350,659
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	E		(Line 161 / Line 162)	13.7950%

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

				2017 True-up			
Shadad	Shaded cells are inputs Notes Reference (FERC Form 1 reference, attachment, or inst						
Shaueu	i cens are inputs	Notes	Reference (FERC Form Thelefence, allachment, of instruction)	True-up			
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.4134%			
165	Net Revenue Requirement		(Line 153)	480,589,069			
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0			
167	Transmission Incentive Credit		Attachment 7	4,566,718			
168	Interest on Network Upgrade Facilities		Attachment 5	1,468,174			
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	486,623,961			
1	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,933			
171	Rate (\$/MW-year)		(Line 169 / 170)	34,925			
172	Network Service Rate (\$/MW-year)		(Line 171)	34,925			

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 actual PBOP expense.

Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

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

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

			2017 True-up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
	Notes	Reference (FERC Form Thereference, attachment, of instruction)	True-up

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;

(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA Section 205 filing.

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

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

Calculated from historical data-no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$573,571,553
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 <u>\$87,600,937</u> \$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$4,566,718
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$486,623,961
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,933
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$34.925354
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.910446
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.671641
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134328
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.095949
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.40
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.00

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

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(1,074,808,636)	1,858,489	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E	:)			At	tachment 1a input>	(1,090,788,886)

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 A	DIT-190	в	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	0						
Employee B							
287220	720.560 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0		Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
20/402	720.620 FAS 156 SERP LIADINIY	0	0	0	0	0	
FAS 133 De	ivatives:	0	0	0	0	0	
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory	iabilities:	0	0	0	0	0	
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
201200							Jim Druger Frant and Coistrip Unit 4.

							•
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	0	0	(Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
007040	705.245 RL - OR Direct Access 5 Yr Opt out	199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,377,710	1,377,710	0	0	(Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration)
287213	425.381 RL - BPA Balance Act - ID						under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	(This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below- the-line.
287227 287229	705.531 RL UT Solar Feed-in Tariff - NC 705.527 RL CA Solar Feed-in Tariff - NC	<u>6,015,245</u> 461,911	<u>6,015,245</u> 461,911	0	0	(Regulatory liability established to record UT solar Feed in Tarriff. Regulatory liability established to record CA solar Feed in Tarriff.
201229	705.527 RL CA Solar Feed-In Tanii - NC	1,209,170	1,209,170	0	0		Regulatory liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent						power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0		Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865	1,836,865 7,608,767	0	0		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT <u>Energy Cost Adjustment Mechanism, or UT ECAM.</u> Regulatory liability established for noncurrent portion of recoverable net
287233	705.515 RL - Deferred Excess NPC - OR - noncurrent	1,000,767	7,000,767	0	0		power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755 RL-Noncurrent Reclass-Other	0	0	0	0	(D This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	(Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
201200		0	0	0	0	(The giveback entails capital investments in emission control equipment
287239	705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911				in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253	705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0		Aggulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related
287255	705.451 Reg Lia - OR Property Ins Reserve	0	U	0			property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	C C	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	C	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
		33,666	33,666	0	0	(Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259	705.455 RL - Property Insurance Reserve - WY	2,963,801	2,963,801	0	0	(incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262	100.100 RL ITC	175,610	175,610	0	0	(IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment
287268	415.706 RL - 50% Bonus Tax Depr - WY	154,906	154,906	0	0		related to bonus tax depreciation. Regulatory Liability, a Revenue Balancing Account, or RBA, was
287271	705.336 RL - Sale of REC - UT - Noncurrent						established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337 RL - Sale of REC - WY - Noncurrent	198,605	198,605	0	0	(Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by
		12,913	12,913	0	0	C	Regulatory liability established to record OR REC's.
287274	705.261 RL - Sale of RECs - OR	104,188	104,188	0	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284	610.147 Reg Liability-Other - Balance Reclass	104,100	104,100	0	U		to debit/credit balances.
287288	415.804 RTO Grid West N/R - OR	0	0	0	0	C	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
	705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	0	0	C	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299		(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304	610.146 OR Reg Asset/Liab Cons	852,229	852,229	0	0	(per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated
287312	105.402 ARO Reg Liabilities						with FAS 143 asset retirement obligations.

	446,030	446,030	0	0	0 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316 715.720 NW Power Act - WA					fixed monthly payment from BPA. The payment is deferred as a credit in
	0	0	0	0	0 Regulatory liability established for imputed revenue associated with a the
					SMUD (Sacramento Municipal Utility District) power sale equal to the
					difference between commission ordered fixed rate and the actual
					variable contract rate.
287320 910.560 SMUD Revenue Imputation-UT					
287374 100.105 Income Tax WA Flow-through	23,542	23,542	0	0	0 Regulatory liability established for flow-through accounting of income
287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
					the organization Grid West, an RTO (regional transmission organization).
287439 415.805 RTO Grid West Notes Rec - WY		0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated
	Ŭ	°	Ŭ	Ŭ	portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID					(regional transmission organization).
	2,061,769	2,061,769	0	0	0 Regulatory asset/liability established for the Asset Retirement Obligation
287441 605.100 Trojan Decom Cost-Regulatory Asset					(ARO) Liability representing future reclamation costs associated with the
	0	0	0	0	0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs					implementation of the open access option prescribed by Oregon Senate Bill 1149.
201442 010.100 00 1149 0030	600,284	600,284	0	0	0 Regulatory liability established to record revenues received from
	000,204	000,204	Ŭ	Ŭ	customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine					through bill credits.
207452 C40.442 DL WALKIN Frame	761,145	761,145	0	0	0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	066 416	0	0	customers which are then granted to qualifying low income recipients 0 Regulatory liability established to record revenues received from
	900,410	966,416	0	0	customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR					
	98,007	98,007	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates.
	87,669	87,669	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287475 705.272 RL - Blue Sky Program CA	2,558,143	2,558,143	0		0 Regulatory liability established to record revenues received from
287476 705.273 RL - Blue Sky Program UT	2,556,145	2,000,140	0	U	customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID	57,733	57,733	0	0	0 Regulatory liability established to record revenues received from
201411 103.214 KL - Blue Sky Floglan D	214.116	214,116	0	0	Regulatory liability established to record revenues received from
		,			customers participating in the company's Blue Sky renewable energy
					program, which are then used to purchase renewable energy certificates.
287478 705.275 RL - Blue Sky Program WY	1 000 450	4 000 450			Demolster Pek Weissetzk Pek alter er end Orenende skrevert (demolster)
	1,098,152	1,098,152	U	U	0 Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre					January 1, 2014.
	(2,523)	(2,523)	0	0	0 Regulatory liability established to record Washington's share of the
					deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre		0	~	~	rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	0 310.658	0 310.658	0	0	0 Charitable contribution carryforward for state income tax purposes.
	79,743,358	79,743,358	0	0	0 State net operating loss carryforward for income tax purposes.
	10,110,000	. 5,1 10,000	0	Ű	
007407 DTA Net Occurring Loss Over found Otals					
287437 DTA Net Operating Loss Carryforwrd-State	(28.018.000)	(28.049.000)	0		0 Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	(28,018,906)	(28,018,906)	0	0	I Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
	2,104,918	2,104,918	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits					(BETC's).
	2,136,632	2,136,632	0	0	0 Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits	007 770	007 770	~	~	Rook tox difference related to the Onia as surphesed Due's as Frances
	837,770	837,770	0	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497 DTA BETC Purchased Gain					
287494 DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0 Idaho state income tax credit carryforward.
	181,414	181,414	0	0	0 Colorado state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward		~	~	~	Arizona atoto incomo tov cradit por ferviord
287275 DTA AZ State Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	316,327	316,327	0	0	O Arizona state income tax credit carryforward. California state income tax credit carryforward.
	0	0	0	0	
	0	0	0	0	0
Loss Contingencies					

287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual					A second Pak Weissetzk Pak ad as a second of factor of the second second
287341 910.530 Injuries & Damages	0	0	U	U	 Accrued liability established as a reserve for anticipated injury and damage expense.
20/341 910.330 injuites & Danages	0	0	0	0	0
	0	0	0	0	0
Asset Retirement Obligations					
	77,524,010	77,524,010	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB
287339 105.400 FAS 143 ARO Liability	0	0	0	0	Statement No. 143.
Other Deferred Assets:	0	0	0	0	0
287210 505.115 Sales & Use Tax Audit Exp 287211 425.226 Deferred Revenue - Other	<u>95,248</u> 158,129	95,248 158,129	0	0	0 Accrual to reserve for sales and use tax.
287211 425.226 Defend Revenue - Other 287214 910.245 Contra Rec Joint Owners	1.753.017	158,129	0	0	Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	O Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	0 To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
	331,401	331,401	0	0	0 Accrued liabilities related to the purchase of the Chehalis plant not
287219 715.810 Chehalis Mitigation Oblig					currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	0 Regulated environmental remediation costs required at various
	1,075,282	1,075,282	0	0	abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various
287241 605.302 Environmental Liab- NonReg		(10.000.000)			abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	0 Valuation allowance against items that may not be realized before they expire.
	0	0	0	0	0 Accrued liability associated with the acceptance of the Rogue River
					(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance					Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
	390,071	390,071	0	0	 Accrued liability associated with the acceptance of the Lewis River FERC
287290 425.150 Lewis River- LWD Fund Liab					license for habitat enhancement.
	0	0	0	U	0 Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One
					Card. The credits from Citibank are deferred until such time as it is
					known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank	774,200	774,200	0	0	is entitled to the credits. 0 The reserve was established to record the impairment loss of PacifiCorp
287298 205.210 ERC Impairment Reserve			0		Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	 Accrued liability for paid, but unearned lease revenue. The lease revenue
					is recognized ratably over the annual service agreement period.
287337 715.105 MCI F.O.G. Wire Lease	135,938	0	135,938	0	0 Accrued liability for refundable cash deposits received from customers
	100,900	Ŭ	100,000	U	who wish to reserve transmission line services. These deposits are fully
					refundable. The deposits are recognized as income when the service
287338 415.110 Def Reg Asset-Transmission	2,988,505	2,988,505	0	0	contract is fulfilled. 0 Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis	2,900,505	2,900,005	0	0	o Accrued liability established to reserve for accounts receivable for which collection is not expected.
	0	0	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
	0	0	0	U	transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid					period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	0	0	0	0	 Accrued estimated liability for distribution projects that are estimated to not be recovered.
	0	0	0	0	0 Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab	0.707.050	0.707.050			Company.
287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp. 0 Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili	•	, in the second s	°	<u> </u>	related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287391 425.320 N Umpqua Settlement Agmt	9,410,239	9,410,239	0	U	0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
	6,395,892	6,395,892	0	0	0 Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement	200.044	200.044			license for various settlement obligations.
297202 425 140 Tenant Lagan Allauragen	303,841	303,841	0	U	 Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393 425.110 Tenant Lease Allowances	1,231,523	1,231,523	0	0	Accrued liability for estimated obsolete or excess inventory that will be add for excess.
287415 205.200 M&S Inventory Write-off	3,231,000	3,231,000	0	0	sold for scrap. O Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation		1,349,810	0	0	the closed mines. 0 Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties	1,349,810	1,349,610	0	0	on coal production.

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482 205.025 PMI Fuel Cost Adjustment	144,815	144,815	0	0		Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489 910.515 Deseret Settlement Rec	122,716	122,716	0	0		A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	541,711	541,711	0	0	C	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	C	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	70,269	70,269	0	0	C	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	C	Non-current state benefit of interest on uncertain positions.
Rounding	5	5				
Subtotal - p234	541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed	8,489,111	8,489,111	0	0	C	
Less FASB 106 Above if not separately removed	4,130,208	0	0	0	4,130,208	
Total	529,240,023	498,715,075	135,938	0	30,389,010	

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

Schec	lule	AD	IT-281
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(306,993,377)	(306,993,377)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(306,993,377)	(306,993,377)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

	A	в	с	D	Е	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2		Kelalea	Related	Related	Related	oustinoution
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind 0 exchance."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	144,343	144,343	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(47,380,346)	(47,380,346)	0	0		0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	231,316,204	231,316,204	0	0		0 purposes.
287704	105.143 Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to 0 plant-in-service.
287753	110.100 Book Cost Depletion	0	0	0	0		Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,965,864,232	2,965,864,232	0	0		0 Book-tax difference for book depreciation.

				-			
287605 10	5.470 Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales. Book-tax basis difference related to test energy revenues which are
							received/earned for power produced by generating plants during the
287605 10	5.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	construction period and sold or used by the utility.
	5.137 Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
							Book-tax basis difference related to the amount of labor costs capitalized
287605 10	5.100 Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	to fixed assets.
		0.445.000	0.445.000				Book-tax basis difference related to the amount of labor overhead costs
287605 10 287605	5.101 Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886 1.082.027.566	(1,082,027,566)	0	0	capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	50.466.876	(1,062,027,500)	0		PowerTax Report #257: Transmission Book Allocation Group. PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
201000		, i i i i i i i i i i i i i i i i i i i	100,020,002		•	(100,020,002)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.222 Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.223 Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax basis difference for coal mine development costs, which are
							capitalized for book purposes. For income tax purposes, 70% of coal
287605 10	5.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287003 10		(4,004,003)	(4,004,003)		0	•	Book-tax difference basis difference for costs incurred to maintain norma
							mine production in view of the recession of the working face of the mine.
							For book purposes, these costs are capitalized. For income tax
287605 10	5.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	purposes the costs are deductible in the period paid or incurred.
							Accrued liabilities related to the purchase of the Chehalis plant not
287605 10	5.153 Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	currently deductible for income tax purposes.
							Eagle Mountain contract liabilities not currently deductible for income tax
	5.151 Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	purposes.
287605 10	5.130 Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the
287605 10	5.175 Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287003 10	5.175 Costor Reinoval	(203,071,040)	(203,071,040)	0	0	0	PacifiCorp will open a customer work order for construction of a capital
							project and capitalize various costs incurred on these utility-related
							projects (i.e., generation facilities, transmission and distribution facilities,
							mining operations and corporate operations) for book purposes. Projects
							with less than 5% activity within the prior 6-month period are deemed
							inactive. Those inactive projects with capitalized costs are analyzed for
							potential recovery. For the amounts not expected to be recovered, a
287224 14	5.030 CWIP Reserve	582,847	582,847	0	0	0	reserve is established, CWIP Reserve.
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the
287605 10	5.141 Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	capitalization of interest on debt.
201000 10		(= : : ; : : : ; : : :)	(=,,,			-	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287605 10	5.115 Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	reverse and result in higher taxable income as compared to book
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the
287605 10	5.139 Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
207003 10		(102,000,000)	(102,000,000)		U	. · · · · · · · · · · · · · · · · · · ·	PacifiCorp accrues a liability for various stream enhancement obligations
							entered into for the new North Umpqua FERC license pursuant to
	5.310 Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0		Financial Accounting Standard 143.
201000	Federal Tax Bonus Depreciation	0	0	0	0		Current federal benefit of interest on corrections.
	5.125 Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0		Book-tax difference for tax depreciation.
287605 10	5.152 Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
							Tax adjustment to account for the difference between federal and state
287605 10	5.129 Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0	depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
207000 10		19,014,111	0	0	19,374,777	0	Book-tax basis difference for qualified advanced mine safety equipment,
							50% of which is deductible in the period paid and incurred for income tax
287605 10	5.148 Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	purposes.
	5.460 Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
							Book-tax difference related to different methods for computing deductible
287740 11	0.200 Percentage Depletion - Temp	0	0	0	0	0	periodic depletion for book and tax purposes.
							Book-tax difference for eligible costs under Internal Revenue Code
							Section 174 for internally developed software which are deductible in the
287605 32	0.210 R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
201003 32	0.210 R & E 000.114 D0000000	(11,910,233)	(11,910,233)	0	0	0	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287648 10	0.120 RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	reverse and result in higher taxable income as compared to book
							PacifiCorp installed solar arrays. The projects are qualified for the 30%
							solar investment tax credit (ITC). The tax basis of the solar arrays needs
							to be reduced by one-half of the solar ITC, therefore creating basis
287605 10	0.110 RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0	differences between book basis and tax basis for the solar arrays.
007005	E 450 - Dealage to \$4024 & 4022 Evolutions Namelingtian Arti - Occurred Efford Acade	000.000				000 000	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 10	5.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Exchanges pursuant to the income tax normalization rules.
287605 10	5.159 Reclass to §1031 &1033 Exchange Normalization Adi - Transmission	7.082.992	0	7.082.992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000 10	Accident to groot a root exchange normalization Auj * Halistilission	1,002,992	0	1,002,992	U	0	Exchanges pursuant to the income tax normalization rules.

	000 000 077	000 000 000			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idaho's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
					This account was set up to record a contra regulatory liability for Utah's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0 035-200).
					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that was
					directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	0	0	
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	U	0	
					Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for income
					tax purposes. In 2008, PacifiCorp changed its method of accounting for
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accounting,
					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC).
					The tax basis of the solar arrays needs to be reduced by one-half of the
					solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(3)	(3)			
Subtotal - p275	(4.518.977.543)	(3.220.349.931)	(1.074.944.574)	15.511.710	(239,194,748)
Less FASB 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,0/4,044,0/4)	0	0
Less FASB 106 Above if not separately removed	(201,127,000)	(201,127,000)	0	0	ň
Total	(4.257.849.913)	(2,959,222,301)	(1.074.944.574)	15,511,710	(239.194.748)
i viai	(4,207,049,913)	(2,303,222,301)	(1,074,944,074)	13,311,710	(233,134,140)

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
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C	0 0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	C		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	С	0 0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	C		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	C		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	C		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and
287851 415.417 Contra RA - UMWA Pension - CA	687.890	687,890	0	0	other adjustments to the UMWA pension trust withdrawal obligation or regulatory asset included in the Deer Creek Mine disposition.
28/851 415.417 Contra KA - UMWA Pension - CA	007,090	007,090	0	0	Contra regulatory asset for all the WA related recovery (amortization) and
					other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o regulatory asset included in the Deer Creek Mine disposition.
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201741 103.240 KA - Alt Kate für Effelgy Flografii (CAKE) - CA	(200,091)	(230,031)	0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	0 with FAS 143 asset retirement obligations.
					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet
					specified reductions in energy use during peak hours, are rewarded with
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0 a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
	(0,007)	(0,007)	U	0	Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0 write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	Carbon Plant's write off and sales proceeds of inventory from 0 decommissioning.
	100,421	100,421	U	, , , , , , , , , , , , , , , , , , ,	Regulatory asset established to record Idaho's share of the deferral of
		(700 5.5.5)			Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0 rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of
					Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	requirement associated with the Chehalis Generating plant between the 0 time the plant was acquired and first reflected in rates.
			U	0	Regulatory asset established for the costs incurred to acquire the Cholla
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0 Company.
					Regulatory asset established for the Oregon allocation of costs incurred
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	o	to acquire the Cholla generation plant from eh Arizona Public Service 0 Company.
					Regulatory asset established for the Washington allocation of costs
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21.476	21,476	0	0	incurred to acquire the Cholla generation plant from eh Arizona Public 0 Service Company.
207949 410.003 KA - Citolia Fiant Hansaction Costs - WA	21,470	21,470	0	0	Regulatory asset established for the California allocated share of a
					pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	adjustment recorded in December 2008. Regulatory asset established for the Oregon allocated share of a
					pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
202020 000 071 DA Device DA Device Div 070	4 000 000	4 000 000			Regulatory assett established to record a contra regulatory asset for the
286903 320.271 RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0 curtailment gain/loss on the elimination of the cash balance option in the Regulatory asset established for reclass non-current portion of CA
					Deferred Excess NPC.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0 Regulatory associational for personnent parties of resource black
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4.698.471)	(4,698,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net o power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(4,000,471)	(4,030,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)			Regulatory asset established for noncurrent portion of recoverable net opwer costs in Wyoming pursuant to a power costs adjustment
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	Regulatory asset established for the Utah allocated share of evaluator
					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through California rates.
			0	U U	Regulatory asset/liability established to record funding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Oregon rates.
				, and the second s	Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
	(2.0,010)	(2.0,010)	0	<u> </u>	

287614 430.100 RA - Demand Side Management - Noncurrent (999,098) (999,098) 0 0 0 287614 430.100 RA - Demand Side Management - Noncurrent (999,098) (999,098) 0 0 0 287614 415.920 RA - Depreciation Increase - Idaho (1.898,084) (1.898,084) 0 0 0 0 0 January 1, 2014. 287982 415.921 RA - Depreciation Increase - Idaho (704,608) (704,608) 0 0 0 0 January 1, 2014. 287982 415.921 RA - Depreciation Increase - Utah (704,608) (704,608) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Utah (2,433,330) (2,433,330) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Wyoming (2,433,330) (2,433,330) 0 0 0 January 1, 2014. 287983 415.922 RA - Depreciation Increase - Wyoming (2,433,330) (2,433,330) 0 0 0 January 1, 2014. Depreciation due to the implementation of						
BAL BAL <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by</td>						Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by
No. No. <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
No. No. <td>297614 430,100 PA - Demand Side Management - Noncurrent</td> <td>(000,008)</td> <td>(000,008)</td> <td>0</td> <td>0</td> <td>0</td>	297614 430,100 PA - Demand Side Management - Noncurrent	(000,008)	(000,008)	0	0	0
2019 1.100.000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.000000 (1.0000000 <th(1.000000< th=""> <th(1.000< td=""><td></td><td>(555,050)</td><td>(333,030)</td><td>0</td><td></td><td>Regulatory asset established to record Idaho's share of the deferral of</td></th(1.000<></th(1.000000<>		(555,050)	(333,030)	0		Regulatory asset established to record Idaho's share of the deferral of
Bits No. Department horsen. Let: Department horsen ho		(1.000.00.0)	(1 and an 1)			
BASE ALCONSTITUTION CONSTITUTION	287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	
Normal Mathematication Sectors Normal						
Bit So Bit Source Activity Processing Source Activity Processi	287982 415.921 RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	
0939 04392 04392 04392 04392 043933 043933 043933 043933						
2005 60.10	287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	
Bits		(1.071.770)				
25244 10.10 N. Before A Baneling, Find Alams, Enough 10.10	28/5/6 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	
00100 01200 $01200000000000000000000000000000000000$						with fixed assets that have previously been flowed through to customers
2010 0100 8 - (flast of all states) - (flast 15.80) 1 (19.17.50) 1 1 (20.2) 2010 0 (flast of Allemary, UN, flast/reg 0 <td0< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td0<>						
Bit Set Process of Set	287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	
2010 0.1 0.4 1.0 0.4 1.0 0.0 1.00 0.00<						Regulatory asset established for flow-through accounting of income taxes
2020 45.4 0 8.4 - Facy Weil Mary	287946 100 105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	
2019 15.410 0.4. Sensor West Mining 0.00007 bit 0.00			Ű	0		
21750 41.410 64.15.80						
Sector R.S. Environment Costs Inductor Inductor<	287840 415 410 RA - Energy West Mining	(96.007.511)	(96 007 511)	0	0	
20154 415.00 R. Emonymetic Opes M. (19.205.44) (19.20		(00,001,011)	(00,001,011)			
24750 415.01 PAC Environment Catis: WA PROJUNT Laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of an informered and Warding Data to a laboration of laboration of a laboration of laboration of laboration of laboratis laboration of laboratis labor	207204 445 000 DA Environmental Ocato	(10.005.744)	(40.005.744)			
11.501 N. Environmental Casts. NJ. Cost P Cost P <td>28/634 415.300 KA - Environmental Costs</td> <td>(19,205,744)</td> <td>(19,205,744)</td> <td>0</td> <td>0</td> <td></td>	28/634 415.300 KA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	
2017b S0.270 RA - PAS 155 Pusion Liability (158,015,010) (158,015,010,010) (158,015,010,010) <th< td=""><td></td><td></td><td></td><td></td><td></td><td>remediation costs for which the state of Washington does not allow</td></th<>						remediation costs for which the state of Washington does not allow
20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter 20779 30.272 RA - FA 18 Product unit for each matter Chains and the product unit for each matter 20779 415.605 RA - GH 2 Mission Chains and the product unit for each matter 20797 415.605 RA - GH 2 Mission Chains and the product unit for each matter 20707 415.703 RA - Geodone His Estimater Chains and the product unit for each matter 20707 415.703 RA - Geodone His Estimater Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement Chains and the product unit for each matter 20707 415.703 RA - Lake Solo Settement C	287591 415.301 RA - Environmental Costs - WA	635,797	635,797	0	0	
20720 30.200 RA. FAS 189 Post Retenenent Liability (0.84.0339) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) (0.84.039) <td>287738 320.270 RA - FAS 158 Pension Liability</td> <td>(188,918,570)</td> <td>(188,918,570)</td> <td>0</td> <td>o</td> <td></td>	287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	o	
28797 415.655 RA - Godowards 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
28797 415.05 RAGHG Allowances - CA. Non Currents 0 0 0 0 0 0 28797 415.05 RAGHG Allowances - CA. Non Currents 0 <td>287739 320.280 RA - FAS 158 Post Retirement Liability</td> <td>(9,840,938)</td> <td>(9,840,938)</td> <td>0</td> <td>0</td> <td></td>	287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	
28797 415.05 RA - GR Abbances - OA - Non-Carrent 0 0 0 0 Regulatory asset for height pression in energy transmission of CS ARG abbance. 28797 415.70 RA - GR Abbances - OA - Non-Carrent 117.000 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 117.000 (137.000 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966.120 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966.120 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Kamahi hydpsectio Reliconsing Costs - UT 118.966 0 0 Regulatory asset for height pression of a settlenert 28797 415.70 RA - Lask Side Settlenert - VY 016.8240 0.66.826 0 Regulatory asset for height pression of a settlenert 28797 415.97 RA - Lask Side Settlenert - VY 016.8240 0.66.826 0 Regulatory asset for height pression of a settlenert 28797 415.97 RA - Lask Side Settlenert - VY 0.66.826 0 Regulatory asset for height pression o						
28775 415.65 RA - GH2 Allowances - CA - Non Current 0 0 0 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>surrendered for each metric ton of CO2e of green house gas (GHG)</td>						surrendered for each metric ton of CO2e of green house gas (GHG)
287075 415.655 RA - Hold Allowances – CA. Non Current Col Col <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
28757 415.703 RA - Socious Hills Settement - WY (137.064 (1	287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	0
28797 415.703 RA - Goodrop Hils Settlement - WY (137.098) <						
287897 425.400 RA - Klamath Hydrodectric Relicensing Costs - UT (8.666,125) (8.666,125) 0 0 0 287787 425.400 RA - Klamath Hydrodectric Relicensing Costs - UT (8.666,125) (8.666,125) 0 0 0 287767 415.702 RA - Lake Site Settlement - WY (316,894) 0 0 0 0 287787 415.579 RA - Lake Site Settlement - WY (316,894) 0 <td>287597 415.703 RA - Goodnoe Hills Settlement - WY</td> <td>(137,098)</td> <td>(137,098)</td> <td>0</td> <td>o</td> <td></td>	287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	o	
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>The book-tax difference resulting from this regulatory asset.</td></t<>						The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
287571 415.702 RA - Lake Side Settlement - WY (318,949) (318,949) (0 0 0 287571 415.702 RA - Lake Side Settlement - WY (318,949) (0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
287571 415.702 RA - Lake Side Settlement - WY (318,949)	287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0
287571 415.702 RA - Lake Side Settlement - WY (318,849)						
27903 415.879 R Liguidation Damages - N2 - WY (68.824)						
27903 415.879 R Liguidation Damages - N2 - WY (68.824)	287571 415 702 RA - Lake Side Settlement - WY	(318.949)	(318 949)	0	0	0
287979 415.917 RA - Naughton Unit #3 Costs - CA 0 <td></td> <td>(310,949)</td> <td>(310,943)</td> <td>0</td> <td>0</td> <td>Regulatory asset established to record Wyoming's share of liquidating</td>		(310,949)	(310,943)	0	0	Regulatory asset established to record Wyoming's share of liquidating
28797 415.917 RA-Naughton Unit #3 Costs - CA O	287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	
287974 415.916 R.A. Naughton Unit #3 Costs - ID Book-tax difference associated with Pollution control project costs - ID. 287964 415.914 R.A. Naughton Unit #3 Costs - UT 0 0 0 0 0 287964 415.914 R.A. Naughton Unit #3 Costs - UT 0	287979 415 917 R4 - Naughton Unit #3 Costs - C4	0	0	0	0	
287968 415.914 RA - Naughton Unit #3 Costs - UT 0			0	0	0	
287968 415.915 RA - Naughton Unit #3 Costs - UT 0 0 0 0 287969 415.915 RA - Naughton Unit #3 Costs - WY 0 0 0 0 287969 415.915 RA - Naughton Unit #3 Costs - WY 0 0 0 0 287977 415.885 RA - Noncurrent Rectass - Other 0	287974 415.916 RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287969 415.915 RA - Naughton Unit #3 Costs - WY 0	287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	BOOK-tax difference associated with Pollution control project costs - UT.
287977 415.885 RA - Noncurrent Reclass - Other 0<			Ū	0		Book-tax difference associated with Pollution control project costs - WY.
287910 426.105 RA - OR Asset Sale Gain GB - Noncurrent (107,364) 0 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0 • SAD account used for financial statement account time account in</td>		0	0	0	0	0 • SAD account used for financial statement account time account in
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge 0		(107.264)	(107.264)	0	0	5
287942 430.112 RA - Other - Balance Reclass (104,188) (104,188) 0 0 0 287979 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 0 0 0 287979 415.822 RA - Post Employment Costs (107,469) (107,469) 0 <td></td> <td>(107,364)</td> <td>(107,304)</td> <td>0</td> <td>0</td> <td></td>		(107,364)	(107,304)	0	0	
287942 430.112 RA - Other - Balance Reclass (104,188) (104,188) 0 0 Regulatory asset established for the Utah allocated share of a pension measurement data change transitional adjustment recorded in December 287579 415.822 RA - Pension MMT - UT (107,469) 0 0 0 2008. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 (831,466) Regulatory asset established is an offset to the increase in post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 Issuance, or over the life of the new remaining life of the california allocated share of a post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance was refinanced. Regulatory asset established to change transitional adjustment (2,193,336) 0 0 0 Issuance if the original issuance was refinanced.			,	Ŭ		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287579 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 2000. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment costs Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment costs Regulatory asset established as an offset to the increase in post- 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 ssuarce if the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original issuarce, or over the life of the new remaining life of the original allocated share of a post-retrievent ment benefits measurement date change transitional adjustment retrievent ment benefits measurement date change transitional adjustment						to debit/credit balances.
287579 415.822 RA - Pension MMT - UT (107,469) (107,469) 0 0 0 0 2008. 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment colligations. 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 Issuance if the original issuance, or over the life of the new remember and issuance. 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance or over the life of the new remain allocated share of a post-retirement benefits measurement calc change transitional adjustment recorded in December	20/342 450.112 KA - Uther - Balance Keclass	(104,188)	(104,188)	0	0	Regulatory asset established for the Utah allocated share of a pension
287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 0 (831,466) employment costs 287972 320.285 RA - Post Employment Costs (831,466) 0 0 0 (831,466) employment colligations. 287975 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 0 Issuance if the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 0 Issuance if the original issuance, or over the life of the new Regulatory asset established os are financed. Regulatory asset established os are financed. Regulatory asset established or fan post-retirement benefits measurement and allocated share of a post-retirement benefits measurement benefits measurement thate change transitional adjustment						measurement date change transitional adjustment recorded in December
287972 320.285 RA - Post Employment Costs (831,466) 0 0 (831,466) employment obligations. 287972 320.285 RA - Post Employment Costs Asset accrued debt, amortized for hook purposes over the remaining life of the original issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance, or over the life of the new 287675 740.100	287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	
287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) (2,193,336) 0 0 0 0 0 RA - Post Merger Loss - Reacquired Debt (2,193,336) (2,193,336) 0 0 0 0 0 0 issuance if the original issuance, or over the life of the new 0 issuance issuance (2,193,194,194,194,194,194,194,194,194,194,194	287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831.46	
287675 740.100 RA - Post Merger Loss - Reacquired Debt (2,193,336) 0 0 0 Issuance if the original issuance was refinanced. Regulatory asset established for the California allocated share for the c						Asset accrued for required debt, amortized for book purposes over the
Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment	287675 740,100 PA - Poet Margar Loss - Reacquired Poet	(2 103 326)	(2 103 326)	0		
retirement benefits measurement date change transitional adjustment		(2,190,000)	(2,130,030)	0	U	
28/388 413.831 KA - POSt-Ket MM1 - CA (13,274) 0 0 0 recorded in December 2008.		(10.07.1)				retirement benefits measurement date change transitional adjustment
	28/388 415.831 KA - Post-Ket MMI - CA	(13,274)	(13,274)	0	0	U recorded in December 2008.

				<u> </u>	
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
		· · · · ·			Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008. Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
				-	Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	0 removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in Augu
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 2014 to record Utah's portion of redemption cost.
207000 445.075 DA Dreferred Cleak Dedemotion Leas UT	(225,774)	(225,774)	0		Reg Asset - UT - Preferred Stock Redemption Cost was set up in Augus
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(223,114)	(223,114)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset established to record Washington's portion of stock
					redemption costs.
207601 415 677 DA Brofored Stock Bodomation Loss WA	(36,222)	(36,222)	0		
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(30,222)	(30,222)	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	0 in compliance with the Renewable Portfolio Standard (RPS).
					Regulatory asset established for noncurrent portion of deferral of Orego prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	O Standard compliance and the related interest income.
					Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(1,010,100)	(1,010,100)	Ŭ	Ŭ	Regulatory asset established to capture the noncurrent portion of the
	(070.000)	(070.000)			difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	0 renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	0 compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurrent
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
	(2,101,001)	(2,101,001)	Ŭ		Regulatory Asset established based on CA Decision 16-03-015 whcih
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0		provided for a surcharge to recover \$545,000 of costs recorded related 0 a storm in California.
201000 410.000 NA - Stohn Danage Delenar - CA	(14,034)	(74,034)	0	0	Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain ta
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	0 deduction and revenue requirement calculated using the amounts
					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	0
					Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy co
287878 415.406 RA - Utah ECAM	0	0	0	0	 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program.
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
	(22,230)	(22,200)	Ŭ		Regulatory asset established for the California allocated portion of a one
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-tin adjustment to income tax expense related to the deductibility of
	0	0	0	0	Regulatory asset established torecord the deferral of the Merwin Project
007057 MEELE DA WANNER Debut	1000				costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	Commission (WUTC). Regulatory asset established for the Oregon allocated portion of a one-
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established for the Wyoming allocated portion of a one time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient ⁰ Protection and Affordable Care Act of 2010.
	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	0 the settlement loss on retiree medical obligations.

				r	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the 0 post-retirement medical settlement loss.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916 705.455 RL - Property Insurance Reserve - WY	0		0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims 0 incurred.
	(27,637,520)	(27,637,520)	0		Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss 287886 415.837 RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	O financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other O regulatory asset for frozen derivative.
FERC 283 - Other					Regulatory liability established to record changes in control (CIC)
287995 720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 amortized over the life of the agreement.
287661 425.360 Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341 910.530 Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
					Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425.280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
	((00)/	0		Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation) 287669 210.180 Prepaid Membership Fees	0 (1,635,455)	0 (1,635,455)	0	0	 and Amoco for the 500 Kv Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909 210.195 Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513
	(101 515)	(101 515)	°		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	0 purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	0 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	0 taxes. Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	purposes over a period of 12 months or less.
287908 210.190 Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved 0 from 2014 account 137511.
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up 0 for that difference.
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)		0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,.04)	(,,,)	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	0
287770 120.205 Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does on tapply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379,600)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Tax Credits.
Rounding	7	0				
Subtotal - p277	(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed	(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

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 assigned to Column D 2. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,

the associated ADIT amount shall be excluded.

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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,125,928,314)	3,373,056	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					(1,141,791,564)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,858,489	(17,838,739)	(1,090,788,886)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 &	9 for True-Up				(1,116,290,225)

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-19	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.41	4 Accrued Retention Bonus	393,386	0	0	0		The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.56	i0 Pension	28,303,872	28,303,872	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	2 LTIP - non current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	0 Bonus Liab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.20	0 Deferred Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	0 Severance Accrual - Cash Basis	308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
	0 Pension/Retirement Accrual	453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
	0 Vacation Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	0 Wasach workers comp reserve	702,502	0	0	0		Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.15	0 FAS 112 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	0 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	0 Western Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80	0 FAS 158 Pension Liability	20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.81	0 FAS 158 Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
	0 FAS 158 SERP Liability	14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives		0 25,620,787	0 25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133
287336 730.12	0 FAS 133 Derivatives - Book	20,020,787	23,020,787	U	U	U	which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.83	9 NonCurr Liab - Frozen MTM	22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	S:	0	0	0	0	0	
287188 100.1	21 RL Income Tax Property Flowthru	462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items
287190 100.12	2 RL Income Tax Property Flowthru - PMI						that do not have current provision impacts.

	273,573	273,573	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the
287191 705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. 0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192 705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
	3,929,552	3,929,552	U	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the
287193 705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287194 705.283 RL Excess Deferred Income Taxes - UT					income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
	369,175	369,175	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the
287195 705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	0 A regulatory liability established with respect to the excess deferred
287196 705.285 RL Excess Deferred Income Taxes - WY					income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197 705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	 A regulatory liability with respect to the Washington decoupling mechanism.
	3,546,078	3,546,078	0	0	0 Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206 415.710 RL - WA Accelerated Depreciation	134,451	134,451	0	0	0 Regulatory Liability established to record Energy Savings Assistance
287209 705.266 RL - Energy Savings Assistance (ESA) - CA					(ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing accoun for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	0 Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287213 425.381 RL - BPA Balance Act - ID	881,089	881,089	0	0	0 Regulatory liability established as a balancing account for a pass-throug benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	0 This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227 705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	0 Regulatory liability established to record UT solar Feed in Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	<u>267,361</u> 1,942,110	267,361 1,942,110	0	0	 Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231 705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	0 Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	983,312	983,312	0	0	0 Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	6,096,788	6,096,788	0	0	0 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
	60,836	60,836	0	0	0 This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance o the regulatory assets result in a credit balance instead of a debit balance
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Q Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances
287239 705.600 RL - OR 2012 GRC Giveback	0	0	0	0	O The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253 705.400 Reg Lia - OR Inj & Dam Reserve	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	0 Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	0 Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	 Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	103,587	103,587	0	0	0 Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259 705.455 RL - Property Insurance Reserve - WY					
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC	671,331	671,331	0	0	 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	0 Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the
2872/1 705.336 RL - Sale of REC - UI - Noncurrent 287272 705.337 RL - Sale of REC - WY - Noncurrent	0	0	0	0	Company. O Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287274 705.261 RL - Sale of RECs - OR	0	0	0	0	rates and Wvoming's allocation of the actual REC revenue received by 0 Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. 0 Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424	0	0	West, an RTO (regional transmission organization). 0 Regulatory liability established to record the Oregon Energy
287299 705.265 RL - OR Energy Conserv Chrg	027,127	027,121	Ŭ	Ŭ	Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
201233 103203 KL - OK Energy Conservicing	(65,295)	(65,295)	0	0	 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities			U	0	with FAS 143 asset retirement obligations.
	158,111	158,111	0	0	 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
	47,527	47,527	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property relate
287374 100.105 Income Tax WA Flow-through					temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	0	0	0	0	 Regulatory asset established for the recovery of costs incurred to explor the organization of Grid West, an RTO (regional transmission
287438 415.800 RTO Grid West N/R Allowance					organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	U	U	0	 Regulatory asset established for the recovery of costs incurred to explor the organization Grid West, an RTO (regional transmission organization)
	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	(regional transmission organization). 0 Regulatory asset/liability established for the Asset Retirement Obligation
		,, .			(ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those
287441 605.100 Trojan Decom Cost-Regulatory Asset	0	0	0	0	approved for recovery by regulatory authorities. 0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs	Ŭ	Ŭ	Ŭ	Ŭ	implementation of the open access option prescribed by Oregon Senate Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. 0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program					customers which are then granted to qualifying low income recipients through bill credits.
	525,706	525,706	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287473 705.270 RL - Blue Sky Program OR	65,377	65,377	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287474 705.271 RL - Blue Sky Program WA	68,835	68,835	0	0	0 Regulatory liability established to record revenues received from
	00,000	00,000	Ŭ	, and the second s	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287475 705.272 RL - Blue Sky Program CA					
	2,095,143	2,095,143	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476 705.273 RL - Blue Sky Program UT					program, which are then used to purchase renewable energy certificates
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates
201411 103.214 KL - Diue Sky Program ID	106,242	106,242	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287478 705.275 RL - Blue Sky Program WY	986,968	986,968	0	0	0 Regulatory liability established to record Oregon's share of the deferral of
287486 415.926 RL - Depre					decreased depreciation due to the implementation of new rates on January 1, 2014.
	(1,635)	(1,635)	0	0	0 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre	(1,679,193)	(1,679,193)		0	rates on January 1, 2014. 0 Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(1,079,193)	(1,079,193)	0	U	the settlement loss on retiree medical obligations.

287933 30.282 R.A. Post Retirement Settlement Loss CC - UT					-	
No. No. <td>287933 320.282 RA - Post Retirement Settlement Loss CC - UT</td> <td>(236,285)</td> <td>(236,285)</td> <td>0</td> <td>0</td> <td></td>	287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	
Process Process <t< td=""><td></td><td>(10,938)</td><td>(10,938)</td><td>0</td><td>0</td><td> Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the </td></t<>		(10,938)	(10,938)	0	0	 Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
State State <th< td=""><td></td><td>(47,460)</td><td>(47,460)</td><td>0</td><td>0</td><td> Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment </td></th<>		(47,460)	(47,460)	0	0	 Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
No. No. Ang. Mar. Soc. Soc. Soc. Soc. Soc. Soc. Soc. Soc		0	0	0	0	0 Regulatory asset established for the Utah allocated share of a post-
attes th th<	287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	0 Regulatory asset established for the California allocated share of a post-
2010 17.0 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>		0	0	0	0	
BANK CONSTRUCT CON	287280 DTA State Charitable Contribution Limit	297,073	297,073	0	0	0 Charitable contribution carryforward for state income tax purposes.
92060 10.7 File Algebra Mill Constant Constant Mill Constant Mi	287437 DTA Net Operating Loss Carryforwrd-State			0	0	
BUTH FOUND GROUND Search Life Codes Control BUTL Control BUTL	287449 DTA Federal Detriment of State NOL			0	0	state net operating loss carryforward.
1919 10.75 NUCP periphed costs -	287371 DTA 030 100 Oregon RETC Credite	2,105,055	2,100,000	U	U	
Jack PD PUID BUILD Processing Sum (1) PUID BUILD Processing Su		1 970 028	1 970 028	0	0	
2019 The Converts and End Services 2014 P104 Converts and End Services 2014 Converts and End Services 2017 DFA Converts and End Services 2014 Converts 2014 Convert	287497 DTA BETC Purchased Gain			0	0	0 Book-tax difference related to the Gain on purchased Business Energy
BTCP DivAl 20er Common and an antipart and antipartand antipart and antipart and antipart and antipart and antipart a				0	0	0 Idaho state income tax credit carryforward.
20200 The CA APT fourit mender 344,60 344,60 344,60		239,545	239,545	0	0	
Use Control Use Contro Use Contro		0	0	0	0	
3131 1 = Neuroland 0 = 0 0		384,459	384,459	0	0	U California state income tax credit carryforward.
17170 41410 intelested faith and denotes concert. 17171 41420 intelested faith and denotes concert. 17171 17150 intelest formage. 0	Loss Contingencies	0	0	0	0	0
Instant Instant 2,007,00 0		(632,412)	(632,412)	0	0	anticipated injury and damage expenses.
2012 bit states 1012 bit states 1012 bit states 1012 bit states 1012 bit states 2017 bit states 0.00 bit states		2.097.050	2.097.050	0	0	
312.00 Alt ADO Lability 483.80.00 483.80.00 6 6 6 6 0000 CM Demos Asset (15.93.78.00 (15.93.78	287341 910.530 Injuries & Damages Asset Retirement Obligations	0	_,,0	0	0	
Under Masser of State Credit DTA (115.197.86 (49,995,035	49,995,035	0	0	
247100 Valuation Advances for Star Dedu (20.015) <th< td=""><td>Other Deferred Assets:</td><td>(15 150 759)</td><td>(15 150 759)</td><td>0</td><td>0</td><td>0</td></th<>	Other Deferred Assets:	(15 150 759)	(15 150 759)	0	0	0
2019 2019 2019 2010 <	287100 Valuation Allowance for State Credit DTA	(15,159,758)	(15,159,758)	0	U	
2010 Bad Det onlection in <i>not secreted and for the accomplated determeds</i> 20210 2024 Ministry for additional and acceled and for which the accomplated determed 0	201100 Valuation Allowance for State Credit DTA	(230 518)	(230,518)	0	0	
247210 505.115 Sales & Like Tax Audit Esp Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Eagle Min Control to Min Min Control to Eagle Min Control to Eagle Min Contr	287199 220.101 Bad Debt	(200,010)	(200,010)	v	Ŭ	
287214 912.45 Contra Res Joint Concern Contra Res Joint Concerns Columnation (approximate) (ap		61,707	61,707	0	0	
287216 605.75 Toppe Mine Contract Cluig	287211 425.226 Deferred Revenue - Other	116,334	116,334	0	0	0 Advanced payments recognized for tax and not for book.
28727 910.327 LTP Mark is MR GanCosa 0		455,563	455,563	0	0	0 Reserve against receivable due from joint owners.
2718 716.805 Eagle Mo. Contract Llab. 0 0 <		1,498,688	1,498,688	0	0	
287218 715.805 Eagle Mn Contract Lab Imposes Imposes 287218 715.810 Cheakies Mitigation Oblig 12.859,705 0 0 Account Millibre reliends to the purchase of the Cheakies Jeant not our attenting Medicable for factors tas zuroaccies. 287240 06.502 Environmental Lab- Reg. 0 0 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental en	287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	
287210 T15.10 Chemisk Missalson Okig Image: Control of Adductible for income size regurded at various a band model/deser finites and roots regurded at various and roots reg	287218 715.805 Eagle Mtn Contract Liab	0	0	0	U	purposes.
272-70 615.501 Environmental Liab- Reg 12.889,705 (12,889,705) <td>287219 715.810 Chehalis Mitigation Oblig</td> <td>185,519</td> <td>185,519</td> <td>0</td> <td>0</td> <td></td>	287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	
27214 065.307 060 0 Non-regulated environmental remediation costs required at various adaption deviced set environmental remediation costs required at various adaption advectored resp. 27217 0.55.307 Valuation Allowance for DTA (023,918) 0 0 Valuation allowance segainst items that any not be realized before they patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption environmental remediation execosts required at various adaption environmentat rem	287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	0 Regulated environmental remediation costs required at various
287270 ······ Valuation Allowance of DTA (623.918)		665,397	665,397	0	0	0 Non-regulated environmental remediation costs required at various
287289 425.130 Rogue River-Habitat Enhance Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificar Pacificar Core and Pacificar Pacificar Core and Pacificar	287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	0 Valuation allowance against items that may not be realized before they
287290 425.150 Lewis River-LWD Fund Liab 282,443 0 0 0 Accessed with the acceptance of the Lewis River FERC inclusion transition reduction the name relevance of the Citiban transition reduction reductin reductin reduction reduction reduction reduction reductin red	287289 425.130 Roque River-Habitat Enhance	0	0	0	0	(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
287297 505.155 Deferred Revenue - Citibank nome nom nome nom<	287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	license for habitat enhancement.
287298 205.210 ERC Impairment Reserve 501,567 0 0 0 The reserve was established to record the utings of PacifiCorp Energy wite of \$2.0M of emmission redit. 287291 100.100 ITC 0		0	0	0	0	from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287298 205.210 ERC Impairment Reserve Encry write off \$2.0M of emmission reduction credit. 287321 00.100 TC 0 <t< td=""><td>287297 505.155 Deferred Revenue - Citibank</td><td></td><td></td><td></td><td></td><td></td></t<>	287297 505.155 Deferred Revenue - Citibank					
287321 100.100 ITC 0 0 0 Unamorized Investment Tax Credits pursuant to IRC Subsection 287337 715.105 MCI F.O.G. Wire Lease 137,043 137,043 0 0 Accrued liability for paid, but meamed lease revene. The lease revene. 287337 715.105 MCI F.O.G. Wire Lease 125,199 0 125,199 0 Accrued liability for paid, but meamed lease revene. These deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line service for exclusive transmission line service for which colection is not expected. 287340 220.100 Bad Debts Allowance - Cash Basis 0 <td< td=""><td>287208 205 210 ERC Impairment Reserve</td><td>501,567</td><td>501,567</td><td>0</td><td>0</td><td></td></td<>	287208 205 210 ERC Impairment Reserve	501,567	501,567	0	0	
287337 715.105 MCI F.O.G. Wire Lease 137,043 0 0 Accrued liability for paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits recognized ratuply over the deposits recognized ratuply over the deposits recover transmission line services. These deposits are fully refundable. The deposits recognized as income when the service contract is fulfilled. 287338 415.110 Def Reg Asset-Transmission 2,768,908 0 0 0 Accrued liability or paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line service contract is fulfilited. 287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 Accrued preparamet from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287344 715.800 Redding Contract - Prepaid 0 0 0 0 Accrued preparamet Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. 287344 715.800 Redding Contract - Pre		2,523,216	2,523,216	0	0	
125,199 0 125,199 0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposite are fully refundable. The deposit are fully refundable. The deposit are fully refundab				0	0	0 Accrued liability for paid, but unearned lease revenue. The lease revenue
287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 <td< td=""><td></td><td>125,199</td><td>0</td><td>125,199</td><td>0</td><td>0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service</td></td<>		125,199	0	125,199	0	0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service
287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287343 415.120 Def Reg Asset-Foote Creek Contract 0 </td <td></td> <td>2,768,908</td> <td>2,768,908</td> <td>0</td> <td>0</td> <td>0 Accrued liability established to reserve for accounts receivable for which</td>		2,768,908	2,768,908	0	0	0 Accrued liability established to reserve for accounts receivable for which
287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming.	287340 220.100 Bad Debts Allowance - Cash Basis	0	0	0	0	O Accrued prepayment from the Eugene Water & Electric Board for the use
287344 715.800 Redding Contract - Prepaid period from 1996 - 2015. 0 0 0 0 0	287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
	287344 715.800 Redding Contract - Prepaid					period from 1996 - 2015.
	287345 145.030 Distribution O&M Amort of W	0	0	0	0	

287349 505.100 Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354 505.150 Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	718,952	718,952	0	0		Accrued liability for prepaid rents on company owned utility poles.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	88,380	88,380	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	1	1				
Subtotal - p234	836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed	484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed	2,601,508	0	0	0	2,601,508	
Total	349,679,175	328,390,069	125,199	0	21,163,907	

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,

PacifiCorp

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

Schedule	ADIT-281	

Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

Instructions for Account 281:

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

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.

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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the incon 0 tax normalization rules.
					Book-tax difference for the capitalization and depreciation of legal fees
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 ARO Removal Costs	81,024 (25,833,712)	81,024 (25,833,712)	0	0	0 associated with the re-licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605 105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
					Book-tax basis difference for the capitalization of interest for income tax
					purposes specifically related to hydro-relicensing costs transferred to
287704 105.143 Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	 plant-in-service. Book-tax difference related to different methods for computing deductib
287753 110.100 Book Cost Depletion	0	0	0	0	0 periodic depletion for book and tax purposes.
287605 105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	0 Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0 Book-tax difference related to land sales.
					Book-tax basis difference related to test energy revenues which are
287605 105.146 Capitalization of Test Energy	3.393.596	3,393,596	0	0	received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(16.886.574)	(16.886.574)	0	0	0 Book-tax basis difference for the capitalization of vehicle depreciation.
· · ·					Book-tax basis difference related to the amount of labor costs capitalize
287605 105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	Book-tax basis difference related to the amount of labor overhead costs 0 capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,505,155	1,132,942,994	(1.132.942.994)	0	0 PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269) PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105) PowerTax Report #257: General Book Allocation Group.
207600 (0E 222) Challe SHI (Americation of SHI Coin)	(1 0/7 207)	0	0	(1 047 267)	Book-tax difference for safe harbor lease agreement between PacifiCor 0 and General Electric Credit Corp for the Cholla generation plant.
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	Book-tax difference for safe harbor lease agreement between PacifiCor
287608 105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0 and General Electric Credit Corp for the Cholla generation plant.
	,	, in the second s	, i i i i i i i i i i i i i i i i i i i	, 00	Book-tax basis difference for coal mine development costs, which are
					capitalized for book purposes. For income tax purposes, 70% of coal
287605 105.165 Coal Mine Development	(3,132,289)	(2,422,200)	0	0	mine development costs are deductible in the year incurred and the 0 remaining 30% are capitalized for tax and amortized over 60 months.
287605 105.165 Coal Mine Development	(3,132,209)	(3,132,289)	U	0	Book-tax difference basis difference for costs incurred to maintain norm
					mine production in view of the recession of the working face of the mine
					For book purposes, these costs are capitalized. For income tax
287605 105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0 purposes the costs are deductible in the period paid or incurred.
287605 105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	Accrued liabilities related to the purchase of the Chehalis plant not ourrently deductible for income tax purposes.
	(105,515)	(105,513)	0		Eagle Mountain contract liabilities not currently deductible for income ta
287605 105.151 Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0 purposes.
287605 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0 Book-tax basis difference related to contributions in aid of construction.
					Book-tax difference for removal costs, which are applied to the
287605 105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	depreciation/depreciation reserve for book purposes and are deductible of for income tax purposes in the year paid and incurred.
	(101,007,001)	(101,001,001)	U U		PacifiCorp will open a customer work order for construction of a capital
					project and capitalize various costs incurred on these utility-related
					projects (i.e., generation facilities, transmission and distribution facilities
					mining operations and corporate operations) for book purposes. Project with less than 5% activity within the prior 6-month period are deemed
					inactive. Those inactive projects with capitalized costs are analyzed for
					potential recovery. For the amounts not expected to be recovered, a
287224 145.030 CWIP Reserve	1,063,511	1,063,511	0	0	0 reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
					Internal Revenue Code requires a different formula related to the
287605 105.141 Debt AFUDC	(158,499,395)	(158,499,395)	0	0	o capitalization of interest on debt.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are probable
					of being refunded as the temporary book-tax differences reverse and
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable
					of being refunded as the temporary book-tax differenes reverse and the
					amount of tax benefits associated with fixed assets that have previously
					been flowed through to customers and are probable of recovery as the
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	temporary book-tax differences reverse and result in higher taxable
	(1,007,007,700)	(1,007,007,730)	0	0	0 income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
287605 105.139 Equity AFUDC	(71.386.792)	(71.386.792)	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
	(71,000,792)	(71,000,792)	0	0	PacifiCorp accrues a liability for various stream enhancement obligation
					entered into for the new North Umpqua FERC license pursuant to
287928 425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0 Financial Accounting Standard 143.
287605 Federal Tax Bonus Depreciation	0	(4 468 259 225)	0	0	Current federal benefit of interest on corrections. Book-tax difference for tax depreciation.
287605 105.125 Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
287605 105 152 Tax Fixed Asset Gain/Loss	(55 958 664)	(55 958 664)			
287605 105.152 Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	U	
287605 105.152 Tax Fixed Asset Gain/Loss 287605 105.129 Fixed Assets - State Modifications	(55,958,664)	(55,958,664)	0	21,860,875	Tax adjustment to account for the diposition of central assets. Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have no gl adopted bonus depreciation.

					Device the second of the second for an additional second sector and for the second
					Book-tax basis difference for qualified advanced mine safety equipi 50% of which is deductible in the period paid and incurred for incom
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	C	0 0 purposes.
287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	L C	0 0 Regulatory liability related to removal costs. Book-tax difference related to different methods for computing dedu
287740 110.200 Percentage Depletion - Temp	0	0	0	C	0 periodic depletion for book and tax purposes.
					PP&E book to tax differences for which the accumulated deferred in tax liablity is expected to be reversed upon audit by the Internal Rev
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	С	0 0 Service.
					Book-tax difference for eligible costs under Internal Revenue Code
					Section 174 for internally developed software which are deductible period paid and incurred for income tax purposes. These costs are
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	C	0 capitalized for book purposes.
					Accounting adjustment to record the amount of tax benefits associa with fixed assets that have previously been flowed through to custo
					and are probable of recovery as the temporary book-tax differences
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	C	0 reverse and result in higher taxable income as compared to book
					PacifiCorp installed solar arrays. The projects are qualified for the 3 solar investment tax credit (ITC). The tax basis of the solar arrays n
					to be reduced by one-half of the solar ITC, therefore creating basis
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	C	0 differences between book basis and tax basis for the solar arrays.
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293.718	0	0		Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,716	0	0	L L	0 293,718 Exchanges pursuant to the income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	C	0 Exchanges pursuant to the income tax normalization rules.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	Reclassification of pollution controls facilities depreciation from FEF 0 account 282 to FERC account 281.
	100,410,334	100,410,034	0	- C	Book-tax basis difference related to relocation reimbursements, whi
					depending on whether or not the benefit of the relocation is for the b
287605 105.140 Reimbursements	21,156,038	21,156,038	0	0	of the general public may or may not be taxable and depreciable for 0 lincome tax purposes.
	21,100,000	21,100,000			Book-tax basis difference for expenditures which are capitalized an
	(339,593,180)	(339,593,180)	0		depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	U	0 0 deductible in the period they are paid and incurred. This account was set up to record a contra regulatory liability for Ida
					share of Carbon Plant's decommissioning accrual that was directed
	(000 700)	(000 700)			a regulatory asset per the Idaho general rate order/stipulation (Dock
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	L. L	0 0 PAC-E-13-04). This account was set up to record a contra regulatory liability for Uta
					share of Carbon Plant's decommissioning accrual that was directed
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2.219.066)	(2.219.066)	0		a regulatory asset per the Utah general rate order/stipulation (Dock 0 035-200).
287222 415.934 RL - Contra-Carbon Decommissioning - 01	(2,219,000)	(2,219,000)	0	U	This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that v
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0		directed to be a regulatory asset per the Wyoming general rate 0 order/stipulation (Docket 20000-405-ER11).
	(354,702)	(354,702)	0		Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are prot of being refunded as the temporary book-tax differences reverse ar
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	C	0 0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have been previously been paid b customers at a tax rate higher than the current tax rate and are prot
					of being refunded as the temporary book-tax differenes reverse and
					amount of tax benefits associated with fixed assets that have previo been flowed through to customers and are probable of recovery as
					temporary book-tax differences reverse and result in higher taxable
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	C	0 0 income as compared to book income.
287313 105.450 RL - Non-ARO Liability	237,671,838	237,671,838	0	С	0 0 Regulatory liability related to removal costs. Book-tax basis difference related to safe harbor lease rate different
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	C	0 (Federal ONLY vs. Federal + State).
					Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for incor tax purposes. In 2008, PacifiCorp changed its method of accountin
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accounts the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	C	the expenditures are deductible for income tax purposes in the period 0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (I
					The tax basis of the solar arrays needs to be reduced by one-half o solar ITC, therefore creating basis differences between book basis
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	C	0 0 tax basis for the solar arrays.
	100.010	100.010			Book-tax difference related to different methods for computing dedu
287771 110.205 Tax Depletion-SRC 287301 105.471 UT Klamath Relicensing Costs	162,913 8,680,735	162,913 8.680.735	0	C	0 0 periodic depletion for book and tax purposes. 0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(4)	(4)	0		- Book tax amoreneo related to renderiging out for hidrininatir Dam.
Subtotal - p275	(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	1,428,574,981	1,428,574,981	0	0	
Total	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	

Instructions for Account 282:

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

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,

PacifiCorp

Schedule ADIT-283

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

Δ в С D E. E G Gas, Prod, Transmission Total Dist Or Other Plant I abor Related Related Related Related Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 287847 415.423 Contra RA - PP&E Deer Creek FPIS Regulatory asset used to record a contra regulatory asset for Deer Creek 287849 17 785 01 17 785 01 415.424 Contra RA - Deer Creek Abandonment abandonment. Regulatory asset to record CA contra regulatory asset for Deer Creek 580 51 580 51 287841 415.411 Contra RA - Deer Creek Abandonment - CA abandonment Regulatory asset to record ID contra regulatory asset for Deer Creek 287842 415.412 Contra RA - Deer Creek Abandonment - ID 311,99 311,99 abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek 287843 415.413 Contra RA - Deer Creek Abandonment - OR 1.388.10 1.388.10 abandonment. Regulatory asset to record UT contra regulatory asset for Deer Creek 287844 415.414 Contra RA - Deer Creek Abandonment - UT 972.474 972.474 abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek 2,603,81 287845 415.415 Contra RA - Deer Creek Abandonment - WA 2.603.81 abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek 287846 415.416 Contra RA - Deer Creek Abandonment - WY 92.36 92.36 abandonment. Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory 287850 415.425 Contra RA - UMWA Pension 1 056 973 1 056 972 asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 445,650 287851 415.417 Contra RA - UMWA Pension - CA 445.650 regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 287855 415.421 Contra RA - UMWA Pension - WA 1.998.88 1.998.88 regulatory asset included in the Deer Creek Mine disposition. Regulatory asset to record benefits and administrative costs related to 287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA (128,957 (128,957 the California Alternative Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated (24,558,057 (24,558,057 287642 105.401 RA - ARO with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with (1.511.263 287911 415.699 RA - BPA Balancing Account - OR (1.511.263 a credit to their bill. Moved from 2014 account 137332. Balancing account to record the program costs for the conversion of (18,150 (18,150 287997 415.862 RA - CA Mobile Home Park Conversion master metered mobile home parks to direct utility service Regulatory asset established to record the deferral of Carbon Plant's (847,911 287935 415.936 RA - Carbon Plant Decomm/Inventory (847.91) write off and sales proceeds of inventory from decommissioning Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 286901 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12.79 decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 68.30 68.30⁻ decommissioning. 415.937 RA - Carbon Plant Decomm/Inventory - WA 286900 Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 415.923 RA - Carbon Unrecovered Plant - ID (353,043 (353,043 287984 Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 287985 415.924 RA - Carbon Unrecovered Plant - UT (2.540.76)(2.540.76) Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of (854.277 new rates on January 1, 2014. 287986 415.925 RA - Carbon Unrecovered Plant - WY (854.277 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the 287760 415.896 RA - Chehalis Generating Facility Deferral - WA time the plant was acquired and first reflected in rates Regulatory asset established for the costs incurred to acquire the Cholla 287635 415.500 RA - Cholla Plant Transaction Costs generation plant from eh Arizona Public Service Company. Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 415.501 RA - Cholla Plant Transaction Costs - ID 287947 Company Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Company. Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public 287949 415.503 RA - Cholla Plant Transaction Costs - WA Service Company.

287581 415.824 RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitiona o adjustment recorded in December 2008.
				Regulatory asset established for the Oregon allocated share of a
287577 415.820 RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	pension curtailment gain and measurement date change transitiona 0 0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	Regulatory assett established to record a contra regulatory asset fo curtailment gain/loss on the elimination of the cash balance option 0 company pension plan.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861.405)	(861,405)	0	Regulatory asset established for reclass non-current portion of CA
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	Regulatory asset established for noncurrent portion of recoverable 0 power costs in Idaho pursuant to an energy cost adjustment mecha
				Regulatory asset established for noncurrent portion of recoverable 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	Regulatory asset established for noncurrent portion of recoverable
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	power costs in Wyoming pursuant to a power costs adjustment 0 0 nechanism.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	Regulatory asset established for the Utah allocated share of evalua 0 0 fees and costs related to a request for proposal for new generation
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through California rat
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Oregon rates
287861 415.857 RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	Regulatory asset established for the Idaho allocated portion of 0 0 0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	Regulatory asset established for the Wyoming allocated portion of 0 0 0 overburden costs pursuant to a regulatory order.
				Regulatory asset established to record costs incurred for demand s management which are amortized according to guidelines establish
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0 0 each state regulatory jurisdiction. Regulatory asset established to record Idaho's share of the deferra
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
				Regulatory asset established to record Utah's share of the deferra increased depreciation due to the implementation of new rates on
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0 0 January 1, 2014. Regulatory asset established to record Wyoming's share of the del
287983 415.922 RA - Depreciation Increase - Wyoming	(1.467.716)	(1.467.716)	0	of increased depreciation due to the implementation of new rates o 0 0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	Reclass of miscellaneous regulatory assets/liabilityies that have flip 0 to debit/credit balances.
	(/	()		Accounting adjustment to record the amount of tax benefits associa with fixed assets that have previously been flowed through to custo
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	and are probable of recovery as the temporary book-tax differences 0 0 reverse and result in higher taxable income as compared to book
				Regulatory asset established for flow-through accounting of income required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0 0 temporary book-tax differences. In December 2014, abandonment costs were recorded in connection
				the anticipated closure of the Deer Creek mine in Emery County, U Company filed a deferred accounting application with the applicable
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0 0 commissions. Regulatory asset established to record costs incurred for environme
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	clean-up, which are amortized over a ten-year period for state regul 0 0 purposes.
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	Regulatory liability established for the portion of environmental 0 0 remediation costs for which the state of Washington does not allow
287738 320.270 RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	Regulatory asset established to track the recoverable expenses 0 0 0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	Regulatory asset established to track the recoverable expenses 0 0 associated with post-retirement benefits liability.
				California implemented a cap and trade program on the carbon emi for energy transmitted into California. One allowance is required to
				surrendered for each metric ton of CO2e of green house gas (GHG emission in energy transmitted into California. The regulatory asset
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0 0 established to record current portion of CA GHG allowance. Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0 0 associated with damages sustained at the Goodnoe Hills generatin 0 0 The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	Regulatory asset for the Wyoming allocated portion of a settlement 0 0 associated with damages sustained at the Lake Side generating pla
				Regulatory asset established to record Wyoming's share of liquidat damages on outages at Naughton 2 that are being returned to Wyo customers on an accelerated basis through the 2013 Energy Cost
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0 O Adjustment Mechanism (ECAM).
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	Book-tax difference associated with Pollution control project costs 0 0 0 allocated to CA.
287974 415.916 RA - Naughton Unit #3 Costs - ID 287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0 0 Book-tax difference associated with Pollution control project costs - 0 0 Book-tax difference associated with Pollution control project costs -
287969 415.915 RA - Naughton Unit #3 Costs - 01	0	0	0	0 0 Book-tax difference associated with Pollution control project costs

					SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
287977 415.885 RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	liabilities when the balance of the regulatory assets result in a credit balance.
20/9// 413.865 RA - Noncultent Reclass - Other	(60,836)	(00,030)	0	U	Regulatory asset established to reclass noncurrent portion of OR asset
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	0 sale gain giveback
					Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0 period for recovery in Oregon. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287942 430.112 RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	0 to debit/credit balances.
					Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579 415.822 RA - Pension MMT - UT	0	0	0	0	0 2008.
287972 320.285 RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post- (329,161) employment obligations.
					Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	remaining life of the original issuance, or over the life of the new 0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	0 repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely
287864 415.852 RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	damaged by flooding and the related debris flow and is being removed or rather than being repaired.
	(,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	o removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	0 2014 to record Utah's portion of redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
	(20,132)	(20,132)	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS). Regulatory asset established for noncurrent portion of deferral of Oregon
	(74.065)				prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(20,324)	(20,324)	0	0	Regulatory asset established to capture the noncurrent portion of the
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(8.110)	(8.110)	0	0	difference between renewable energy credits (RECs) included in rates 0 and actual RECs for the Washington jurisdiction.
	(0,110)	(0,110)		Ŭ	Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(111,130)	(,			Regulatory Asset established for the deferral of prepaid renewable
286902 415.918 RA - RPS Compliance Purchases	0	0	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 0 3039).
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	0 Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established to record the Utah multi-state protocol
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	0 deferral assumed in 2017 and 2018.
287860 415.855 RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to
		0	0	Ĭ	Commission authorized regulatory asset/liability for the difference
287881 415.705 RA - Tax Revenue Requirement Adj - WY		0	0	0	between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287899 415.705 RA - Tax Revenue Requirement Ad - WY 287899 415.878 RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	0 Regulatory asset established for Utah portion of liquidated damages
					Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost
287878 415.406 RA - Utah ECAM	0	0	0	0	0 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and
					collections of the Utah Sustainable Transportation and Energy Plan
287939 415.115 RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	0 (STEP) Pilot Programs.

		г – г		r		Regulatory asset established for the Washington disallowed portion of
287639	415.510 RA - WA Colstrip #3	(39,571)	(39,571)	o	0	0 AFUDC on the Colstrip #3 generating plant.
						Regulatory asset established for the California allocated portion of a one
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287872	720.841 RA Amort - Tax PR Adj CA	0	0	0	0	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-tim
						adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient O Protection and Affordable Care Act of 2010.
287873	720.842 RA Amort - Tax PR Adj ID	0	U	0	0	Regulatory asset established torecord the deferral of the Merwin Project
						costs approved by the Washington Utility and Transportation
287857	415.545 RA - WA Merwin Project	844	844	0	0	Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	о	 Regulatory asset established to record the wyoming multi-state protocol deferral assumed in 2017 and 2018.
						Regulatory asset established for the Oregon allocated portion of a one-
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287874	720.843 RA Amort - Tax PR Adj OR	0	0	0	0	0 Protection and Affordable Care Act of 2010.
						Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
007075						prescription drug post-retirement benefits was limited by the Patient
287875	720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 Protection and Affordable Care Act of 2010. Regulatory asset established for the Wyoming allocated portion of a one
						time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287877	720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
	· · · · · · · · · · · · · · · · · · ·					Regulatory asset established to record a FAS 106 regulatory asset for
287848	320.281 RA - Post Retirement Settlement Loss	0	0	0	0	0 the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
						charges to be recovered on Utah's allocable share of the post-retirement
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0 medical settlement loss.
						Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934	320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
						Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	o	0
						Regulatory liability used to record the Wyoming allocation of storm-
287916	705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims Regulatory assets established to record the effects of the accounting
						pursuant to FASB Statement No. 133, which requires that certain
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0 financial instruments be valued at FMV for book purposes.
287886	415.837 RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other 0 regulatory asset for frozen derivative.
FERC 283 -		(21,034,300)	(21,004,900)		0	o regulatory asset for nozen denvative.
						Regulatory liability established to record changes in control (CIC)
287995	720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
201000			, i i i i i i i i i i i i i i i i i i i			Accrued estimated liability for insurance premium taxes related to the
287891	505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
287650	205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
201000	200.100 Odd File Hiveholy Adjustment	(101,505)	(107,505)			Regulatory asset established for a payment made by PacifiCorp related
						to an amended and restated coal supply agreement, which will be
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement. Asset accrued for a deferred expense related to a termination fee
						incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287661	425.360 Hermiston Swap	(784,468)	(784,468)	0		generating plant. For book purposes, the cost is being amortized over
20/001	420.000 Heimistuli Owdp	(704,400)	(704,408)	0		the remaining life of the plant. Accrued liability established as a reserve for anticipated injury and
287341	910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	0 damage expense.
287970	415.815 Insurance Reserve - Current	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
207310		0	0		ÿ	The total overfunded Other Post-Employment Benefit Obligations
286909	720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0 (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310 Hydro Relicensing Obligation		0			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
20//50	420.010 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287656	425.280 Joseph Settlement	(2,815)	(2,815)	0	0	0 costs are being amortized over the remaining life of the original contract. Book-tax difference on interest income calculated on the prefunded
287967	320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 amount of Local 57 pension funding.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287609	105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to 0 Midpoint, ID.
		0	0		ĭ	Asset accrued for prepaid membership fees, amortized for book
287669	210.180 Prepaid Membership Fees	(1,049,902) (14,996)	(1,049,902) (14,996)	0	0	0 purposes over a period of 12 months or less.
007007	210.185 Prepaid Aircraft Maintenance		(14 006)	0	01	0 Regulatory asset established for prepaid aircraft maintenance costs.
287907		(14,990)	(14,550)			
287907	210.105 Prepaid Surety Bond	(14,990)	(14,330)	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513

							Asset accrued for prepaid Idaho commission fee, amortized for book
287665	210.130 Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	purposes over a period of 12 months or less.
							Asset accrued for prepaid Oregon commission fee, amortized for book
287662	210.100 Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	purposes over a period of 12 months or less.
							Book-tax difference associated with the timing of deductibility of property
287708	210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)		taxes.
							Prepaid property tax book to tax differences for which the accumulated
							deferred income tax liablity is expected to be reversed upon audit by the
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Internal Revenue Service.
							Asset accrued for prepaid Utah commission fee, amortized for book
287664	210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	purposes over a period of 12 months or less.
							Regulatory asset accrued for prepaid water rights and water fees. Moved
287908	210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0	0	from 2014 account 137511.
							The projects are qualified for the 30% solar investment tax credit (ITC).
							The tax basis of the solar arrays needs to be reduced by one-half of the
							solar ITC, therefore creating basis differences between book basis and
							tax basis for the solar arrays. This is the revenue requirement gross-up
287927	100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0	0	for that difference.
201321		(0,001)	(0,001)		×		Accrued liability associated with the acceptance of the Rogue River
							(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289	425.130 Roque River-Habitat Enhance	(19.071)	(19.071)	0	0	0	Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
20/209	425.130 Rogue River-habitat Enhance	(19,071)	(19,071)	U	0	U	period of 9 years for habitat enhancement. Asset accrued for a deferred expense related to costs incurred for the
							termination of a power purchase agreement. For book purposes, the
287653	425.250 TGS Buyout	(7,927)	(7,927)	0	0	0	costs are being amortized over the remaining life of the original contract.
							Equity earnings for Trapper Mine. The equity method of accounting does
287770	120.205 Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	not apply for income tax purposes.
201110		(,/	(,,				Deferred compensation plan investments are being treated as "trading
							securities" where they are invested based upon the plan participants'
							personal investment elections. Starting in July 2010, the investments are
							reflected at fair market value and any unrealized gains or losses are
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(464 527)	reflected at fair market value and any unrealized gains of losses are reflected in earnings.
		(· /·· /	0	0	0	(401,537)	To record unrealized gains/losses from the long term incentive plan.
287217	910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	
							Regulatory liability established to record the reclass of a derivative
287966	415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895.821)	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
			(Regulatory liability established to record the reclass of a derivative
007005		0			<u> </u>		regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836 Current Asset - Frozen MTM	0	0	0	0	0	,
							Book-tax difference related to the Gain on purchased Business Energy
287492	OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Tax Credits.
Rounding		(2)	(3)				
Subtotal - p27	7	(272,914,926)	(264,999,240)	0	(6.732.823)	(1.182.863)	
		(272,914,926) (9,381)	(264,999,240) (9,381)	0	(0,132,823)	(1,162,863)	
	9 Above if not separately removed	(9,381)	(9,381)	0	0	0	
	6 Above if not separately removed	0	0	0	•	0	
Total		(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

Instructions for Account 283:

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	144,814,231		
	Possessory taxes	511,740		
1	Total Plant Related	145,325,971	26.2075%	38,086,357
			Wages & Salary	
	Labor Related		Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4852%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	70,926		
3	Total Other Included	70,926	26.2075%	18,588
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		38,104,944
	Currently Excluded			
	Local Franchise	33,901,588		
	Montana Energy License	205,239		
	Montana Wholesale Energy	146,233		
	Idaho Generation Tax (KWh)	78,800		
	Oregon Department of Energy	1,614,478		
	Wyoming Wind Generation Tax	1,811,786		
	Washington Public Utility Tax	13,451,381		
	Other (Navajo Nation, Business & Occupation, Other)	47,308		
5	Subtotal Excluded Taxes	51,256,813		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	196,653,710		
	Total Other Taxes			
7	114.14c	196,653,710		
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 a	allocated based or	n the Net Plant

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		detail below	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	92,982,484
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			170,791
	One Utah Center and North Temple office subleases			1,209,540
	Parking Rent: Lloyd Center, Portland, Oregon			680,719
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			26,501
	Total Miscellaneous General Revenue		-	2,087,551
	Wages & Salary Allocator		_	8.49%
	Total Allocated Miscellaneous General Revenue			177,133
	Distribution Underbuild			
	Third party attachments		<i>a</i> ,	0
	Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		fixed	<u>555,768</u> 555,768

Notes

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

PacifiCorp

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A B	Return and Taxes with 100 Basis Point incr 100 Basis Point increase in ROE a 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below	393,276,764 1.00%
Return C	Calculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.18%
120 121	Debt Cost Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	5.21% 6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123 124 125 126	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)	2.54% 0.00% 5.53% 8.07%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	278,254,882
Compos 128 129 130 131 132 133	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)			Per state tax code	35.00% 4.54% 0.00% 37.95% 61.16%
134 135	ITC Adjustment <u>Amortized Investment Tax Credit</u> ITC Adjust. Allocated to Trans	Grossed Up		Attachment 5 (Line 134 * (1 / (1 - Line 131)	(969,214) (1,562,015)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =			116,583,896
137	Total Income Taxes				115,021,882

PacifiCorp

Attachment 5 - Cost Support

27,308,153,936 Appendix A input

ttachr	ment	A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	206.58b		2016	6,051,719,907	
	2	January	Monthly Balances		2017	6,052,647,589	
	3	February	Monthly Balances		2017	6,054,500,728	
	4	March	Monthly Balances		2017	6,059,997,451	
	5	April	Monthly Balances		2017	6,096,051,447	
	6	May	Monthly Balances		2017	6,116,626,107	
	7	June	Monthly Balances		2017	6,126,198,370	
	8	July	Monthly Balances		2017	6,133,854,927	
	9	August	Monthly Balances		2017	6,149,335,759	
	10	September	Monthly Balances		2017	6,155,856,079	
	11	October	Monthly Balances		2017	6,167,792,394	
		November	Monthly Balances		2017	6,207,459,519	
					2017		
45	13	December Transmission Plant In Service	207.58g	(Mate M)		6,222,285,657	Annandi A inc
15	14	Transmission Plant in Service	(sum lines 1-13) /13	(Note M)	True-up	6,122,640,457	Appendix A inp
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	206.75b		2016	6,582,809,079	
	16	January	Monthly Balances		2017	6,595,971,129	
		February	Monthly Balances		2017	6,608,302,489	
	18	March	Monthly Balances		2017	6,621,113,796	
					2017		
	19	April	Monthly Balances			6,631,706,813	
	20	May	Monthly Balances		2017	6,657,749,048	
	21	June	Monthly Balances		2017	6,671,918,115	
	22	July	Monthly Balances		2017	6,688,061,553	
	23	August	Monthly Balances		2017	6,708,124,888	
	24	September	Monthly Balances		2017	6,721,948,959	
	25	October	Monthly Balances		2017	6,734,360,444	
	26	November	Monthly Balances		2017	6,751,320,980	
	27	December	206.75g		2017	6,781,903,360	
	28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2016	884,188,667	
	30	December	204.5g		2017	936,922,782	
19	31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A inp
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	206.99b		2016	1,177,924,891	
	33	December			2018		
18	33 34	General Plant In Service	207.99g (sum lines 32 & 33) /2	(Note N)	True-up	1,230,870,807 1,204,397,849	Appendix A ing
			, , ,				
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2016	12,367,792,103	
	36	January	Monthly Balances		2017	12,373,792,063	
	37	February	Monthly Balances		2017	12,377,755,562	
	38	March	Monthly Balances		2017	12,352,898,925	
	39	April	Monthly Balances		2017	12,357,752,338	
	40	May	Monthly Balances		2017	12,411,263,582	
	41	March	Monthly Balances		2017	12,401,124,175	
	42	April	Monthly Balances		2017	12,404,868,964	
	43	August	Monthly Balances		2017	12,405,291,596	
	44	September	Monthly Balances		2017	12,402,839,446	
	45	October	Monthly Balances		2017	12,406,426,943	
	46	November	Monthly Balances		2017	12,413,180,942	
	47	December	204.46g		2017	12,487,001,483	1
	48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,397,076,009	
	49	Electric Plant Sold	207.102g			0	

(sum lines 14, 28, 31, 34, 48, & 49)

(Note M)

True-up

Accumulated Depreciation Worksheet

6 50 Total Plant In Service

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	2016	1,593,178,784	-
52 January	Monthly Balances	2017	1,601,151,321	
53 February	Monthly Balances	2017	1,608,801,140	
54 March	Monthly Balances	2017	1,616,483,921	
55 April	Monthly Balances	2017	1,624,880,615	
56 May	Monthly Balances	2017	1,632,723,972	
57 June	Monthly Balances	2017	1,640,908,679	
58 July	Monthly Balances	2017	1,648,959,683	
59 August	Monthly Balances	2017	1,656,125,816	
60 September	Monthly Balances	2017	1,663,134,561	
61 October	Monthly Balances	2017	1,670,454,964	

					PacifiCorp	
				Attachm	ent 5 - Cost Support	ort
	2 November	Monthly Balances		2017	1,673,650,298	
6		219.25c		2017	1,680,313,619	
25 6	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,639,289,798	98 Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	nce
6	5 December	Prior year 219.26c		2016	2,679,105,243	
	5 January	Monthly Balances		2017	2,685,148,622	
	7 February	Monthly Balances		2017	2,696,484,876	
	3 March	Monthly Balances		2017	2,704,798,257	
	9 April	Monthly Balances		2017	2,715,021,349	
) May	Monthly Balances		2017	2,722,787,706	
	1 June	Monthly Balances		2017	2,732,197,208	
	2 July	Monthly Balances		2017	2,740,804,921	
	3 August	Monthly Balances		2017	2,749,349,167	
	4 September	Monthly Balances		2017	2,757,547,628	
	5 October	Monthly Balances		2017	2,766,417,713	
	6 November	Monthly Balances		2017	2,775,218,568	
	7 December	219.26c		2017	2,782,769,276	
78	3 Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,731,357,733	33
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	nce
79	December	Prior year 200.21c		2016	550,535,864	
	December	200.21c		2017	580,005,315	15 -
8	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	565,270,590	90 Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	nce
8	2 December	Prior year 219.28c		2016	434,527,790	90 -
8	3 December	219.28c		2017	461,124,272	72 -
8	4 Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	447,826,031	31 Appendix A input
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	ace.
8	5 December	Prior year 219.20 through 219.24		2016	4.287.973.863	63
8		Monthly Balances		2017	4,321,459,966	
	7 February	Monthly Balances		2017	4,351,537,059	
8	3 March	Monthly Balances		2017	4,373,195,570	70
8	9 April	Monthly Balances		2017	4,409,364,569	69
9) May	Monthly Balances		2017	4,435,821,336	36
	1 June	Monthly Balances		2017	4,455,235,330	
93	2 July	Monthly Balances		2017	4,482,634,510	
	3 August	Monthly Balances		2017	4,512,735,963	
	4 September	Monthly Balances		2017	4,541,473,891	
	5 October	Monthly Balances		2017	4,574,300,094	
	6 November	Monthly Balances		2017	4,605,088,464	
9		219.20 through 219.24		2017	4,636,434,747	
9	3 Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,460,558,105	05
9	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	9,279,031,667	67 Appendix A input
10	0 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	9,844,302,257	57

Materials & Supplies

	Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Undistributed Stores Expense	Prior Year 227.16c 0
	Current Year 227.16c 0
39	(Note N) Appendix A input True-up 0 beg-of-year and end-of-year average
Construction Materials & Supplies	Prior Year 227.5c 1142,252,190
	Current Year 227.5c 150,015,776
42	(Note N) Appendix A input True-up 146,133,983 beg-of-year and end-of-year average
Transmission Materials & Supplies	Prior Year 227.8c 715,287
	Current Year 227.8c 381,386
45	(Note N) Appendix A input True-up 548,337 beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4) Rate Base Adjustment	114.19c	(3,698,228)	Net Plant Allocator 26.21%	(969,214)	
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	254,159			
	Current end of year balance 266 footnotes	148,165			

		PacifiCorp			
		Attachment 5 - Cost Support			
3	5 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	201,162	26.21% 52 ,	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Non-transmissior Related	
Land Held for Future Use	Prior Year Current Year	214.47d 214.47d	23,502,790 26,134,386	3,657,534 3.657,534		Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input		20,134,300	3,657,534	22,470,032	beg-of-year and end-of-year average

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
uded Membership Dues Expense					
FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000		25,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Coal Transportation Association	component of 335 Ln 1b	1,850		1,850	
National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104,000		104,000	
National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
Northwest Hydroelectric Association	component of 335 Ln 1b	1.000		1.000	
Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1.084	
	Page 335, Line 1 Subtotal	1,115,015			
	• · · ·				
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 20	Page 335, Lines 9 - 20	130,667		130,667	
National Safety Council	Page 335, Line 21	6,035	6,035		
Lines 22-42	Page 335, Lines 22 - 42	354,862		354,862	
Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
General: Other	Page 335.1, Line 17	2.530		2,530	
	1 dg0 000.1, 2.10 17	2,000			
Total	(Note C)	Appendix A Input		787,865	
OP					
Fixed PBOP expense		Annual Update Informa	tional Filing	(11,307,062)	
Actual PBOP expense		Attachement 17	auonan miny	(11,307,062)	
Adjusted total (Current year actual)		Attachement 17 Appendix A Input	True-up		Authorized Filled Expense minus Actual Expense
Aujusieu iolai (Curtent year actual)		Appendix A input	rrue-up	U	Autionzeu Filieu Expense minus Actual Expense
perty Insurance					
Property Insurance Account 924		323.185b		5,579,593	
	(Note F)			5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Form No. 1	Transmission Related No	on-transmission	
Appendix A I	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				pendix A input		
	ly Assigned A&G						
Specific Trar	nsmission related Regulatory Expenses						
I	Federal Energy Regulatory Commission:						
	Annual Fee	350	.37d	1,932,452	1,932,452		
	Annual Fee - hydro	350	.38d	2,798,781		2,798,781	
	Transmission Rate Case	350	.39d	664,023	664,023		
	Other Regulatory	350	.40d	92,209	980,837	2,366	
67	Total	SL	ım	5,487,465	3,577,312	2,801,147	

PacifiCorp

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Attachment 5 - Cost Supp	ort
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input Related Details
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	1,435 0 1,435 Based on FERC 930.1 download

Education and Out Reach Cost Support

			Education &			
		Form No. 1	Outreach			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435	5 0	1,435	Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

					Transmission Related	
					Appendix A	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plu	is adjustments	input	Details
53	Transmission O&M	321.112b	204,805,841	47,773	204,853,614]
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0			
	(561.1) Load Dispatch-Reliability	321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168 Interest on Network Upgrade Facilities	1,468,174 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				
	F	Prior Year	Enter negative	(27,365,546)
	(Current Year	Enter negative	(23,263,584)
50 Network Upgrade Balance ()	(Note N) A	Appendix A input	True-up	(25,314,565) beg-of-year and end-of-year average

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Transmission Plant			
Depreciation expense (403)	(Note H)	336.7b	106,777,986
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	106,777,986 Appendix A Input
General Plant			
Depreciation expense (403)	(Note H)	336.10b	38,785,821
Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885 Appendix A Input
Intangible plant			
Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602
Amortization of other electric plant (405)	(Note H)	336.1e	0
78 Total Intangible Amortization	(Note H)	sum	40,052,602 Appendix A Input

PacifiCorp

Attachment 5 - Cost Support

	latory Asset Amortizations Account 930.2 Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	_		Amount	
	Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.				
61	Total		sum	0	Appendix A Input

PacifiCorp

Attachment 6 - Estimate and Reconciliation Worksheet

1 April	Year 2	TO nonulates the formula	with Year 1 data from EEPO E	um No. 1 data far Voor 1 /	2010)														
2 April	Year 2 Year 2		with Year 1 data from FERC Fo sion Cap Adds and CWIP for Ye			a in Maar 2 (a. a. 2014)													
2 April 3 April	Year 2 Year 2		sion Cap Adds and CWIP for Ye dds to plant in service in Formul		ns expected to be in servic	e in Year 2 (e.g., 2011)													
4 May	Year 2	Post results of Step 3	aus to pidni in service in Formu	ld															
5 June	Year 2	Results of Step 3 go into	affect for the Rate Year 1 (e.g., .	June 1, 2011 - May 31, 2012)															
6 April	Year 3	TO nonulator the formula	with Year 2 data from FERC Fo	vm No. 1 for Voor 2 (o.g. 2011	1)														
7 April	Year 3	Reconciliation - actual da		1111NO. 1101 TEAL2 (E.G., 2011	1)														
/ April	Teal 5	Neconciliation - actual da	a																
8 April	Year 3	TO estimates Cap Adds a	nd CWIP during Year 3 weighte	ed based on Months expected t	to be in service in Year 3 (e.g., 2012)													
Worksheet Step Month	Year	Action																	
	Year 2		with Year 1 data from FERC Fo	um No. 1 data far Voor 1 (o.a.	2010)														
1 April	rear 2		Rev Req based on Year 1 dat			and this number (without	t inputs in lines 16 or 34 of	Annondix A)											
		÷ -	Revined based on real rual	8	пиретних и п	ger mis number (williou	rinputs in lines 10 or 54 or	Appendix Ay											
2 April	Year 2	TO estimates all transmis	sion Cap Adds and CWIP for Ye	ear 2 weighted based on Month	hs expected to be in servic	e in Year 2 (e.q., 2011) ir	n projection and populates	for actuals as inputs to Atta	achment 7 (but not Appe	ndix A) for true up.									
	Plant In Service			•			.,				CWIP		Plant In Service				CWIP		_
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(L)	(K)	(L)	(M)	(N)	(0)	(P)	(O)	(R)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWIP	Transmission CWIP	Inp
	Other Transmission PIS		Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Galeway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CWIP Balance																			
Dec (prior yea	r) -											13	÷	-				-	
Jan	-					-		-	-			12	÷	-				-	
Feb							-	-	-			11		-					
Mar	-					-		-	-			10	÷	-				-	
Apr								-				9		-					
May					-				-		-	8	-	-			-	-	
Jun					-		-		-		-		-	-			-		
Jul	-	-				-		-	-			6			-	-			
Aug						-	-	-			-	5	-	-			-	-	
Sep Oct												4	-	-		-	-	-	
		-					-					3				-			
Nov Dec		-										2					· ·	-	
Total	-			-								. ·			· · ·				1
	ssion Plant Additions and CWIP (weighted by months in service				-	-	-		-					-				
													Input to Line 16 of Appendix A						Not for tru
													Input to Line 34 of Appendix A						Not for tru
o Month April	Year Year 2	Action	dds to plant in service in Formul										Estimated Life			58	ਹ		
Арш	Tedi z	\$ -	aus to plant in service in Fornia	ld	Must run Annondix A tr	and this number (with in	puts in lines 16 and 34 of A	(A vibrondia					Estimated Depreciation fo	r Attachmont 7		30	4		
		*			must full Appendix A to	ger uns number (winnin	puts in lines to and 54 or a	uppendix Ay					Jan	11.5					
May	Year 2	Post results of Step 3											Feb	10.5					
iviay	Todi 2	\$ -			Must run Annondix A tr	and this number fuith in	puts in lines 16 and 34 of A	(A vibrondia					Mar	9.5					
		*			must full Appendix A to	ger uns number (winnin	puts in lines to and 54 or a	uppendix Ay					Apr	8.5					
June	Year 2	Results of Sten 3 m into	effect for the Rate Year 1 (e.g., .	lune 1 2011 - May 31 2012)									May	7.5					
June	T GUT Z	\$ -		June 1, 2011 May 51, 2012)									Jun	6.5					
		•											Jul	5.5					
													Aug	4.5					
													Sep	3.5					
April	Year 3	TO populates the formula	with Year 2 data from FERC Fo	rm No. 1 for Year 2 (e.e. 2011	1)								Oct	2.5					
, shi ii	TOUR D		Rev Req based on Prior Year			and this number (without	t inputs in lines 16 or 34 of	Annondix A)					Nov	1.5					
			nev neg pased on rindi fedi	uuuu	mastrun Appendit A It	Second House Milling	i nipola in inica, to di a4 di	supportant my					Dec	0.5					
													Total Estimated Deprecia		7		+		
													Listar Commando Deprecia				4		
April	Year 3	Reconciliation - actual da	a																
			Result of Formula for Recond	iliation	Must run Annendix A tr	a get this number (with in	puts in lines 16 and 34 of A	(npendix A)											
			NELUIL		and an opposide Pric	- 9 no manaca (ann m													

\$ - Schedule 1 Reconciliation

Instruction Summary Step Month

Year

Action

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate		ontributions in Aid	I of Construction (C	IAC)													
3	А	Formula Line 157		Net Plant Carrying C	harge without D	epreciation					10.7790%							
4	B C	164		Net Plant Carrying C Line B less Line A			without Depreciation	ı			11.4134% 0.6343%							
5				Line bliess Line A							0.034376							
6 7	FCR if CIAC D	158		Net Plant Carrying C	harge without D	epreciation, Return,	nor Income Taxes				2.6414%							
	The FCR resulting fi	rom Formula in a	a given year is used	i for that year only.														
	Therefore actual rev In the True-up, the a			ange based on cost o	lata for subsequ	ent years												
	Columns and rows r		accommodate mor	re projects														
				Transmission CWIP (Energy Gateway only)			smission PIS Actuals y Gateway Segment B-			mission PIS Project y Gateway Segment								
8 Useful life of the project "Yes" if the customer has paid a lumpsum	Life					58.00			58.00									
payment in the amount of the investment on																		
 9 line 29, Otherwise "No" 10 Input the allowed increase in ROE 	CIAC Increased ROE (basis p	(Yes or No) oints)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and from 11 line 7 above if "Yes" on line 13			10.7790%			10.7790%			10.7790%			10.7790%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		10.7790%			11.0962%			11.0962%			10.7790%						
13 13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	pense	1			1,463,059,094 25,225,157			1			-						
		-														-		
			13 Month Net			13 Month Net			13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010		-	-	287,225,425 287,225,425	4,836,783 4,836,783	35,796,936 36,707,884			-	-		-	\$ 35,796,936 \$ 36,707,884	\$ 36,707,884	\$ 35,796,936	\$ 910,948
17	W 9.8 % ROE	2011	-	-		784,113,653	13,727,954	98,247,903	-			-		-	\$ 98,247,903		\$ 98,247,903	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-	-		784,113,653 785,864,997	13,727,954 13,960,855	100,734,755 98.669.583	-	-		-	-		\$ 100,734,755 \$ 98,669,583	\$ 100,734,755	\$ 98.669.583	\$ 2,486,851
20	W Increased ROE	2012	-	-		785,864,997	13,960,855	101,161,988	-	-	-	-	-		\$ 101,161,988	\$ 101,161,988		\$ 2,492,406
21 22	W 9.8 % ROE W Increased ROE	2013 2013	-	-		1,039,140,449 1,039,140,449	18,682,869 18,682,869	130,692,267 133,987,947	-	-		-	-		\$ 130,692,267 \$ 133,987,947	\$ 133,987,947	\$ 130,692,267	\$ 3,295,680
23 24	W 9.8 % ROE W Increased ROE	2014 2014	-	-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	146,609,818 150,301,670	-	-		-	-	-	\$ 146,609,818 \$ 150,301,670	\$ 150,301,670	\$ 146,609,818	\$ 3,691,852
25	W 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	170,317,174	-	-		-	-		\$ 170,317,174		\$ 170,317,174	
26 27	W Increased ROE W 9.8 % ROE	2015 2016		-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	174,599,289 187.090.158	-			-		-	\$ 174,599,289 \$ 187.090.158	\$ 174,599,289	\$ 187.090.158	\$ 4,282,114
28	W Increased ROE	2016	-		-	1,463,059,094	29,386,385	191,730,315	-	-		-	-		\$ 191,730,315	\$ 191,730,315		\$ 4,640,157
29 30	W 9.8 % ROE W Increased ROE	2017 2017	-	-		1,439,903,455 1,439,903,455	29,467,919 29,467,919	184,675,735 189,242,453	-	-		-	-		\$ 184,675,735 \$ 189,242,453	\$ 189,242,453	\$ 184,675,735	\$ 4,566,718
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-	-	-	1,413,351,783 1,413,351,783	27,214,238 27,214,238	179,560,038 184,042,546	-	-		-	-	-	\$ 179,560,038 \$ 184,042,546	\$ 184,042,546	\$ 179,560,038	\$ 4,482,508
33	W 9.8 % ROE	2019	-	-	-	-	27,214,230	104,042,340	-	-		-	-		\$ 104,042,040	ə 104,042,040	s -	3 4,402,300
34 35	W Increased ROE W 9.8 % ROE	2019 2020							-			-		:	s - s -	s -	s .	\$ -
36	W Increased ROE	2020	-			-	-		-	-	-	-	-		s -	s -	•	\$ -
37 38	W 9.8 % ROE W Increased ROE	2021 2021	-	-		-	-		-	-		-	-		s . s .	s .	s -	s -
39 40	W 9.8 % ROE	2022		-	-	-	-		-	-		-	-		s -		\$ -	
41	W Increased ROE W 9.8 % ROE	2022 2023	-	-		-	-		-	-		-	-		s -	\$ -	s -	s -
42 43	W Increased ROE W 9.8 % ROE	2023 2024		-		-	-	-	-	-		-	-	-	s -	\$ -	s .	\$ -
44	W Increased ROE	2024	-	-	-	-			-	-		-	-		s -	s -	-	\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025	-	-	-	-	-		-	-		-	-	-	s - s -	s .	s -	s .
47	W 9.8 % ROE	2026	-		-	-	-		-	-		-	-		s .		s -	
48 49	W Increased ROE W 9.8 % ROE	2026 2027		-	-	-			-	-		-	-		s -	\$ -	s -	2 -
50 51	W Increased ROE W 9.8 % ROE	2027 2028	:	-	-	-	-		-	-		-	-	-	s -	s -	s .	\$ -
52	W Increased ROE	2028		-	-			-				-		-	s -	ş -	•	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029	-	-	-	-		-	-			-	-	-	s - s -	s .	s -	s .
55									-			-					s -	
56	L															۰ -		÷ .

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

		Oregon		Washingto	n	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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)
	2 Land Rights															1.27%
	2 Structures and Improvements															1.42%
	3 Station Equipment															1.74%
	7 Supervisory Equipment															1.74%
	4 Towers and Fixtures															1.53%
6 35	5 Poles and Fixtures															2.18%
7 35	6 Overhead Conductors and Devices															1.88%
8 356.	2 Clearing & Grading															1.88%
9 35	7 Underground Conduit															1.60%
10 35	8 Underground Conductors and Devices															1.66%
11 35	9 Roads & Trails															1.32%
12	Unclassified Transmission															1.76%
13 389.	2 Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14 39	0 Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11.477.181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15 390.	3 Structures and Improvements - Office Panels											,		,,		6.67%
16 39	1 Office Furniture and Equipment															5.00%
17 391.	2 Office Furniture and Equipment - Personal Computers															20.00%
	3 Store Equipment															4.00%
	4 Tools, Shop and Garage Equipment															4.17%
	5 Laboratory Equipment															5.00%
	7 Communication Equipment															4.30%
	2 Communication Equipment - Mobile Radio Equipment															9.09%
	8 Miscellaneous Equipment															5.00%
24	Unclassified General	2,043,237.13	3 59%	398,763.70	4 21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4 66%	107,633.85	1.93%	219,551.19	3 17%	
~ .		2,070,201.10	0.0070	000,100.10		54,041.01	0.0070	2,0.1,000.00	0.7270	1,002,400.10				210,001110	0.1770	
25 30	2 Franchises and Consents															6.66%
	3 Miscellaneous Intangible Plant															4.07%
	1 Leasehold Improvements - Gen															4.75%
21 390.			L		L				L				L			4.1370

Notes

1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.

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

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

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

- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or
- the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network	Service) - Aver	age of current	year and prior	two years							
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
					BPA: Benton				Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
Jan	8,622	9.24	3.30	30.25	1.39	0.36		20.19	18.21	7.28	47.32	-		12.86	1.86	346.69	107.00		606
Feb	8,083	8.26	3.23	27.42	1.19	0.38		26.28	17.65	7.27	46.69			15.53	1.50	239.07	92.00		486
March	7,584	7.39	3.09	25.58	1.11	0.24		19.25	15.82	6.48	42.88	0.10		14.79	1.46	247.50	78.00		464
April	7,128	6.37	3.19	22.30	0.81	0.14		15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14		16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19		26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04		20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11		19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	1.1	1.1	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Dct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63		1.1	19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	1.1	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

		9	Other Service	(
j		j4	j3	j2	j1
		Area Power			
		Administratio			
	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
768		277	74	74	343
752		258	101	50	343
930		302	101	74	452
1,329		323	130	148	727
1,391		316	132	174	768
1,348		332	126	154	736
1,229		303	114	141	671
834		269	70	79	416
837		302	72	76	387
898		308	71	79	440
12,048	-	3,636	1,151	1,205	6,057
1,004		303	96	100	505

									OAT	T (Part II Lon	ıg-Term Firm P	oint-to-Point Tr	ansmission Se	ervice) - Projec	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								()
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	ı
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	ı
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874		SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	1
Jan	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
Feb	2,534	50	18	56	1.1	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	1.1	3,624
March	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
April	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
May	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Nov	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Dec	2,534	50	18	56	1.1	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	600	1,800	500	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	50	150	42	3,731

				Divisor
Network	1%	Behind-the	Network	
& OS	growth	Meter	Load	Network + OS + LTP
10,132	10,235	197	10,433	14,057
9,399	9,496	224	9,720	13,344
8,815	8,906	298	9,205	12,879
8,219	8,304	219	8,522	12,197
8,913	9,005	252	9,257	12,931
11,777	11,898	281	12,179	16,011
12,076	12,200	283	12,483	16,315
11,609	11,728	307	12,035	15,866
10,460	10,568	309	10,877	14,709
8,569	8,657	259	8,916	12,748
9,274	9,369	262	9,631	13,305
9,834	9,934	237	10,171	13,845
119,077	120,299	3,129	123,428	168,206
9,923	10,025	261	10,286	14,017

	PacifiCorp	
Attachment 9a	a1 - Load (C	urrent Year)
	2017	

										OATT (Par	t III - Network	(Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52		346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85			24.72		247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-		15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-		25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-		24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-		15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-		13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20		-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	405
Dec	21	18	8,288		3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

					Other S	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

PacifiCorp Attachment 9a2 - Load (One Year Prior) 2016

									OATT (Par	t III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
Jan	4	18	8.342	5.54	3.17	26.83	1.17	0.32		14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50			141
Feb	2	8	8.068	5.65	3.33	27.08	1.14	0.37		15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65			140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	1.1	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61			127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	1.1	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52		1.1	108
May	31	17	7,463	4.89	3.20	12.88	0.29			8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47			111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29		14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50			137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08		13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08		13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32			16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06		0.05		13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-		15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	1.1	1.1	19.97	19.15	10.89	53.03	1.1	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2		166	264	117	524	4	16	195	20	1,154	430	3,223

					Othe	r Service		
Column			j1	j2	j3	j4		j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	APS OS RS 436	Total OS
Jan	4	18	413	85	65	349		912
Feb	2	8	387	67	88	350		892
March	29	8	331	77	95	257		760
April	14	10	361	77	113	246		798
May	31	17	457	56	127	286		927
Jun	28	16	697	126	99	307		1,229
Jul	28	17	784	173	115	320		1,392
Aug	16	17	742	151	111	335		1,339
Sept	1	15	644	111	94	271		1,119
Oct	19	8	339	61	67	231		698
Nov	30	18	382	86	72	336		876
Dec	19	18	445	86	49	317		897
Total			5,982	1,155	1,097	3,605	-	11,838

PacifiCorp Attachment 9a3 - Load (Two Years Prior) 2015

									OATT (Pa	rt III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	LLC NFO SA 742	Exelon NFO SA 789			Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35		25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07			130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35		45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-		161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35		27.59	14.99	1.03	47.76	0.01		6.38	2.76	-		139
April	15	8	7,417	5.07	3.19	24.54	0.73			24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54			121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42		16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-		101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29		39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-		159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03		32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03			144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25		29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91			146
Sept	1	16	8,712	6.43	2.85	10.07	0.32			24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65			131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42		16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50			103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36		26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30			142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34		29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40		-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

					Other	Service		
Column			j1	j2	j3	j4	j	
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	Total (OS
Jan	2	18	377	93	79	338		888
Feb	23	8	326	74	77	252		728
March	4	8	358	65	68	267		758
April	15	8	365	39	89	209		703
May	31	18	394	78	99	282		852
Jun	29	16	787	172	170	321	1,	,450
Jul	2	16	768	176	146	283	1,	,373
Aug	13	16	697	144	139	344	1,	,323
Sept	1	16	677	128	134	311	1,	,250
Oct	1	17	537	119	101	308	1,	,065
Nov	30	18	417	78	72	254		822
Dec	28	18	442	81	101	294		919
Total			6,146	1,246	1,275	3,463	- 12	,130

	PacifiCorp
Attachmen	t 9b - Load Divisor for True up
2017	

										OATT (Pa	rt III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	1.1	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52		0.01	21.52	-	346.69	107.00	640.000
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64		239.07	92.00	496.433
March	1	8	7,714	10.56	3.29	23.00	1.20			19.02	14.36	9.63	42.85			24.72		247.50	78.00	474.108
April	3	8	7,156	8.51	3.28	25.45	1.08			15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357.037
May	30	17	8,096	6.33	2.65	11.53	0.33			25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321.614
Jun	26	17	9,687	6.59	3.45	12.53	0.35			24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	389.887
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422.430
Aug	1	17	10,334	7.34	3.60	16.86	0.39			15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405.843
Sept	5	17	9,454	5.70	3.12	15.42	0.29			13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346.849
Oct	31	8	7,293	6.98	2.83	22.20	1.1		0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401.361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	1.1	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	404.678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502.724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

		Service	Other		
j	j5	j4	j3	j2	j1
		Area			
		Power			
	APS	Administra	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	262/RS	RS 280	RS 637	RS 297
912		339	78	75	420
870		306	92	76	395
785		306	60	79	339
754		320	99	33	302
1,012		339	78	90	506
1,307		342	122	145	698
1,407		346	136	173	752
1,381		316	128	167	770
1,318		328	114	184	692
739		268	41	57	373
813		315	72	64	362
879	1.00	314	62	69	434
12,176		3,839	1,081	1,214	6,042
1,014.63	-	320	90	101	504

											OATT Part II	Long-Term Fi	rm Point-to-P	oint Transmiss	on Service													
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g				
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex					Divisor
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total	Behind-the	Total	+ 0S +
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	749		& OS	Meter	Load	LTP
Jan			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	10,768	178	10,946	14,464
Feb			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	9,509	244	9,753	13,271
March			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	8,973	318	9,291	12,809
April			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	8,267	174	8,441	12,066
May			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	9,429	160	9,589	13,214
Jun			2,629		50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783	11,383	255	11,638	15,421
Jul			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,039	257	12,297	16,068
Aug			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,121	262	12,383	16,155
Sept			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	11,119	233	11,352	15,124
Oct			2,569		50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709	8,433	203	8,635	12,344
Nov			2,534		50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	8,841	306	9,147	12,760
Dec			2,534	1.1	50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	9,669	221	9,890	13,504
Total			30,823		600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836	120,552	2,811	123,363	167,199
Avg 12CP			2,569		50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653	10,046	234	10,280	13,933

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(426,618,312)
1110000	146200	A/Amort-Oth Intang	(122,277,057)
1110000	146201	A/Amort-Hydr-Klamath	1,553,321
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)
	Attachment 5	input: Total Accumulated Amortization	(580,005,314)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant	-related	Labr	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2.216.270	\$ 1.657.444	\$ 1.936.857			\$	1.936.857	(
1001000	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$	3,676,147	(
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -			Ŷ	0,010,111	(
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410.123	\$ 351.001	\$ 380.562	\$ 380,562				(
	132045	Prepaid Workers Compensation	Labor-related	\$ 212.406	\$ 184.617	\$ 198.511	φ 000,002				\$	198.5
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518					\$	1,287,5
	132722		Plant-related	\$ -	\$ -	\$ -					Ţ.	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -					(
1652000	132101		Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$	12,337,354	(
1002000	132200		Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256		Ŷ	2,001,001	(
	132924		Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239				(
1652100	132095		Other	\$ 606.916	\$ 572.765	\$ 589.841	\$ 589,841				(
1032100	132095		Other	\$ 000,910	\$ 572,705	\$ -	\$ 505,041					
	132097		Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa		\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539					
	132310		Plant-related	\$ 37.666	\$ 42.632	\$ 40,149	φ 0,320,000		\$	40,149		
	132320	Prepaid Surety Bond	Other	\$ 57,000	\$ +2,052	\$ 40,149	s -		ψ	40,143		
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1.037	\$ -	\$ 518	•					
	132606	Other Prepay - Lease Commissions	Other	\$ 1,007	\$ -	\$ 510	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 1,230,420	\$ 1,236,420				·	
	132622	Prepayments - Water Rights (Henon Canal)	Other	φ 337,394 e	\$ 357,394	\$ 557,594	¢ 557,594				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192.500	\$ 219,375	\$ 219,375				<u> </u>	
	132630		Other	\$ 240,250	\$ 192,500	\$ 219,375	\$ 219,375				<u> </u>	
	132650		Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242				·	
	132650		Plant-related	\$ 3,899,262 \$ 42,667	\$ 3,919,221 \$ 42,667	\$ 3,909,242 \$ 42.667	\$		\$	42,667	<u> </u>	
	132700	· · ·	Other	\$ 42,007 \$ 325,912	\$ 42,007 \$ 326,129	\$ 42,007 \$ 326,021	\$ 326,021		¢	42,007	<u> </u>	
	132705	· · ·	Other	\$ 325,912	\$ 326,129 \$ -	\$ 320,021 \$ -	\$ 326,021 \$ -				<u> </u>	
				\$ - \$ -	•	•	ъ -				\$	
	132755 132825	Prepaid Aircraft Maint Prepaid LGIA Transmission	Labor-related	\$ 242.135	\$ 60,994 \$ -	\$ 30,497 \$ 121,068	¢ 101.000				\$	30,
			Other Other	\$ 242,135 \$ 983.688	•	φ 121,000	\$ 121,068 \$ 983,688				<u> </u>	
	132831				\$ 983,688	φ 500,000	\$ 983,688				\$	4 400
	132900	Prepayments - Other	Labor-related	\$ 1,219,860 \$ 947,627	\$ 1,026,483 \$ 1,020,458	\$ 1,123,171 \$ 984.043	\$ 984.043				\$	1,123,
	132901 132903		Other Other	\$ 947,627 \$ 3.160.557	\$ 1,020,458 \$ 3,144,990	· · · /· ·	+				<u> </u>	
			Other		• • • • • • • • •		÷ •,••=,•••				<u> </u>	
	132904			φ 201,400	\$ 333,370 \$ -	÷	\$ 300,430				<u> </u>	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ - \$ 11 707 912	Y	\$ -						44.044
	132910 132926	Prepayments - Hardware & Software	Labor-related Other	\$ 11,707,912 \$ 68,456	\$ 12,121,511	\$ 11,914,712 \$ 34,228	\$ 34.228				\$	11,914
	132926	Prepaid Royalties			\$ - \$ (100.095)		\$ 34,228		\$	(110.000)	<u> </u>	
			Plant-related	\$ (121,168)			¢ (0.004.700)		\$	(110,632)	<u> </u>	
	132999		Other	\$ (1,487,117)		\$ (2,064,782)					<u> </u>	
4050000	134000		Other	\$ 1,608,285	\$ 2,742,543	\$ 2,175,414	\$ 2,175,414				<u> </u>	
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044				<u> </u>	
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$-	\$ -				<u> </u>	
4055000	203000	Discount on Short-Term Securities	Other	\$ 91,333 \$	\$ 16,278	\$ 53,806 \$ -					<u> </u>	
1655000	132400	Prepaid Mining Costs	Other	5 -	\$-	» ·	\$-				<u> </u>	
				\$ -	\$ -	\$ -					<u> </u>	



Appendix A input: Total Allocated to Transmission \$ 5,932,025

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

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

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133

Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)						Current Yea	r (month end)					
	Operation to apply to monthly	Appendix A input value (result of operation specified in column			(monarond)												
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, In 18 c,d	7,093,197,000	7.043.197.000	7.043.197.000	7,043,197,000	7.043.197.000	7.043.197.000	7.043.197.000	7,043,197,000	7.043.197.000	7.043.197.000	7.041.475.000	7,041,475,000	7.041.475.000
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	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10.464.531
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048
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	360,014,410	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, 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)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers		

								Prior year Current Year True-up			By Category				
							December	December			100%				Total Transmission related Unfund
Description	Account Calculation	Reserve type	SAP Account		SAP Account		month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Reserves
CA GHG Retail Obligation CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248020 248028	242 242	546526 546516	555.67 555.67	(11.1) (7.4)	(15.2) (10.7)	(13.3) (9.8)	Other				(13.304)	
Lidar (Wood Hollow)	Estimate by C&T Estimate by PE Legal	Unfunded Unfunded	248028	242	545510	426.3	(7.4)	(10.7)	(9.8)	Other Other				(9.784) (1.004)	
	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000	
	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	Other				0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000	
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.002)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000	
AES Wind Generation Inc Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
EWEB Reserve	Estimate by C&T	Unfunded	248025 248025	242 242	505214 505206	555.63	0.0	0.0	0.0	Other Other				0.000	
Deseret Physical Loss - Reserve for Dispute BPA - Swift PTP SDD	Estimate by C&T Estimate by C&T	Unfunded	248025	242	506050	555.25 565.46	(0.2) (1.2)	(0.2) (1.2)	(0.2) (1.2)	Other				(0.202) (1.243)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.2)	Other				(3.236)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.0)	Other				(1.955)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other				(6.151)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.9)	Other				(3.863)	
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(7.1)	Labor			(7.078)		
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(18.6)	Other				(18.617)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	6.3	Labor			6.323		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	23.1	Other				23.072	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(8.8)	Other				(8.840)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.018)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Bad Debt Reserve - Pole Contracts Provision for Doubtful Debts - Other	Uncollectible pole contact revenue - cu Known	Unfunded	118157 118168	144 144	550776 550750	904.2 904	(0.8)	(0.6)	(0.7)	Other Other				(0.706)	
Bad Debt Reserve - Transmission	Known	Unfunded Unfunded	118175	144	550755	904	(0.1) (0.1)	(0.1) (0.0)	(0.1) (0.1)	Other				(0.081) (0.064)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.1)	(0.3)	(0.1)	Other				(0.230)	
	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.4)	Other				(0.370)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.7)	Other				(0.731)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.4)	Other				(1.394)	
	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.687)	
	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.4)	Other				(2.360)	
	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.3)	Other				(0.252)	
	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.3)	Labor			(0.331)		
	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(13.0)	Labor			(12.969)		
	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.3)	Labor			(1.260)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(1.1)	Labor			(1.131)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	(0.0)	Labor			(0.007)		
Environmental Liabilities - Centralia Plant		nfunded / Gains Given Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Environmental Liabilities - Centralia Mine (J.O.)		nfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Back to Customers													
Environmental Liabilities - Centralia Mine (PCorp)		nfunded / Gains Given Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(3.7)	Labor			(3.681)		
Vacation Accrual IBEW 57 Vacation Accrual IBEW 125	Calculated by Payroll Calculated by Payroll	Unfunded	248181 248182	242	500515	Follows Labor Follows Labor	(2.6) (1.8)	(2.8)	(3.7) (2.0)	Labor			(3.681) (1.976)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(1.0)	(1.7)	(2.0)	Labor			(1.976)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.028)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.8)	Labor			(3.763)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.144)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor			(15.180)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.0)	Labor			(5.958)		
Supplemental Pension Benefits (Retirement Allowances) Pension - Local 57	Pension - Known by HR/Payroll Pension - Calculated - Actuary	Unfunded Unfunded	280349 280350	228.3 228.35	501106 501105	426.5 Follows Labor	(1.9) (0.6)	(1.8) (1.2)	(1.9) (0.8)	Other Labor			(0.766)	(1.882)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(57.9)	Labor			(57.939)		
FAS 158 SERP Accumulated Other Comprehensive Income		Accum OCI/partially ofsetting unfunded SERP liability	299107	219	0	0	20.3	20.2	19.9	Labor			19.919		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.2)	Labor			(29.179)		
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor			(2.963)		
Totals	-						(156.8)	(176.0)	(166.4)		0.000	0.000	(120.395)	(53.960)	

 Allocators
 100.000%
 23.078%
 8.485%
 0.000%

 Total (\$ millions)
 0.000
 0.000
 (10.216)
 0.000

 Appendix A input
 Image: Constraint of the second se

(10.216)

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE) Ó
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(001)
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(1,200,107)
	Attachment 5 input: Total PBOP	(11,307,062)
		(,,,
N /		

Notes: Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

			2018 Projection 2017 Form 1 data	2017 Projection (as-filed) 2016 Form 1 data	Absolute change	Percent change
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection	2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-
ocators						
Wages & Salary Allocation Factor 1 Transmission Wages Expense		354.21b	26,634,206	27,291,677	(657,471)	-2.41%
Transmission wayes Expense		554.210	20,034,200	27,231,077	(037,471)	-2.41/0
2 Total Wages Expense		354.28b	356,448,651	351,524,131	4,924,520	1.40%
3 Less A&G Wages Expense		354.27b	42,557,961	38,710,883	3,847,078	9.94%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690	312,813,248	1,077,442	0.34%
5 Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%	8.7246%	-0.2394%	-2.74%
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	27,658,984,089	27.064.434.648	594,549,441	2.20%
	(*********)			,,,		
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,560,641,915	9,026,397,312	534,244,602	5.92%
Accumulated Amortization Total Accumulated Depreciation	(Note N)	Attachment 5 (Line 7 + 8)	580,005,315 10,140,647,229	<u>550,553,312</u> 9,576,950,624	29,452,003 563,696,605	<u>5.35%</u> 5.89%
o Total Accumulated Depreciation		(Line 7 + 8)	10,140,647,229	9,576,950,624	003,090,000	5.69%
0 Net Plant		(Line 6 - Line 9)	17,518,336,860	17,487,484,024	30,852,836	0.18%
1 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,475,717,426	6,311,838,409	163,879,017	2.60%
2 Gross Plant Allocator		(Line 11 / Line 6)	23.4127%	23.3215%		0.39%
3 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,707,062,034	4.633.637.364	73,424,671	1.58%
Net Plant Allocator		(Line 13 / Line 10)	26.8693%	26.4969%		1.41%
Plant In Service Transmission Plant In Service New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note M) (Notes A & P)	Attachment 5 Attachment 6	6,222,285,657 69,490,471	6,051,719,907 80,207,525	170,565,750 (10,717,054)	2.82% -13.36%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	(Notes A & P)	Attachment 6 (Line 15 + Line 16)	<u>69,490,471</u> 6,291,776,128	<u>80,207,525</u> 6,131,927,432	(10,717,054) 159,848,696	-13.36% 2.61%
8 General Plant 9 Intangible Plant	(Note N) (Note N)	Attachment 5 Attachment 5	1,230,870,807 936,922,782	1,177,924,891 884,188,667	52,945,915 52,734,115	4.49% 5.96%
Total General and Intangible Plant	(INDLE IN)	(Line 18 + Line 19)	2,167,793,589	2,062,113,559	105,680,030	5.96%
1 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%	100,000,000	0.1270
2 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	183,941,298	179,910,977	4,030,321	2.24%
3 Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
4 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,479,374,960	6,315,495,944	163,879,017	2.59%
Accumulated Depreciation and Amortization						
5 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,680,313,619	1,592,275,183	88,038,436	5.53%
6 Accumulated General Depreciation	(Note N)	Attachment 5	461,124,272	434,316,474	26,807,799	6.17%
7 Accumulated Amortization	(Note N)	(Line 8)	580,005,315	550,553,312	29,452,003	5.35%
Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,041,129,587	984,869,786	56,259,801	5.71%
9 Wage & Salary Allocator Subtatal Conservation distanciable Accum Depresentation Allocated to Transmission		(Line 5) (Line 28 * Line 20)	8.4852%	8.7246%	0.445.040	0.040/
0 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	88,341,772	85,925,862	2,415,910	2.81%
1 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,768,655,392	1,678,201,046	90,454,346	5.39%
						1 500/
Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,710,719,569	4,637,294,898	73,424,671	1.58%

Accumulated Deferred Income Taxes

33 ADIT net of FASB 106 and 109

(1,141,706,386)

(1,091,271,681) (50,434,705) -4.62%

			2018 Projection	2017 Projection (as-filed)			
shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection	2016 Form 1 data 2016 data in Settlement model Projection	Absolute change value minus 2017 Projection (as-filed) C	Percent change hange over 2017 Projection (as-fil	
CWIP for Incentive Transmission Projects					, ()	<u> </u>	
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m	
ITC Adjustment							
35 IRC 46(f)1 adjustment		Attachment 5	(54,051)	(83,451)	29,400	35.23%	
Unfunded Reserves							
36 Unfunded Reserves		Attachment 16	(9,191,451)	(10,782,868)	1,591,418	14.76%	
Prepayments 37 Prepayments	(Note K & N)	Attachment 11	6,050,638	5,830,311	220,327	3.78%	
			0,000,000	5,000,011	220,321	5.7078	
Abandoned Plant 8 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m	
Materials and Supplies							
O Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m	
0 Wage & Salary Allocator	((Line 5)	8.4852%	8.7246%	(0)	-2.74%	
Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		0	n/m	
2 Construction Materials & Supplies	(Note N)	Attachment 5	150,015,776	142,252,190	7,763,586	5.46%	
Wage & Salary Allocator Construction Materials & Supplies Allocated to Transmission		(Line 5) (Line 42 * Line 43)	<u>8.4852%</u> 12,729,116	<u>8.7246%</u> 12,410,922	318,194	2.56%	
5 Transmission Materials & Supplies	(Note N)	Attachment 5	381,386	715,287	(333,901)	-46.68%	
Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	13,110,502	13,126,209	(15,707)	-0.12%	
Cash Working Capital							
7 Operation & Maintenance Expense		(Line 75)	73,560,167	75,595,793	(2,035,626)	-2.69%	
3 1/8th Rule	(Note S)	Zero	0.0%	0.0%			
Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0	0	0	n/m	
Network Upgrade Balance		Attack sout 5	(00.000.50.4)	(07.005.540)	4 4 04 000	44.000/	
0 Network Upgrade Balance	(Note N)	Attachment 5	(23,263,584)	(27,365,546)	4,101,962	14.99%	
Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,155,054,331)	(1,110,547,025)	(44,507,306)	-4.01%	
2 Rate Base		(Line 32 + Line 51)	3,555,665,237	3,526,747,873	28,917,365	0.82%	
erations & Maintenance Expense							
Transmission O&M							
3 Transmission O&M		Attachment 5	204,853,614	203,173,765	1,679,849	0.83%	
Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,636,891	10,746,900	(110,009)	-1.02%	
Eless: Account 565		Attachment 5 (Lines 53 - 55)	<u>134,473,119</u> 59,743,604	<u>130,788,907</u> 61,637,958	<u>3,684,212</u> (1,894,354)	2.82%	
				.,	(1,001,001)	0.0170	
Allocated Administrative & General Expenses 7 Total A&G		323.197b	134,499,331	129,632,900	4.866.431	3.75%	
3 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0	0	-,000,-01	n/m	
Less Property Insurance Account 924	(323.185b	5,579,593	14,265,351	(8,685,758)	-60.89%	
Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	3,633,280	(3,633,280)	-100.00%	
Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,853,804	25,261,821	(2,408,017)	-9.53%	
2 Less General Advertising Exp Account 930.1		323.191b	1,435	1,818	(383)	-21.07%	
B Less Membership Dues	(Note C)	Attachment 5	787,865	159,725	628,140	393.26%	
4 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	105,276,634	86,310,905	18,965,730	21.97%	
Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	<u>8.4852%</u> 8,932,917	8.7246% 7,530,274	1,402,644	18.63%	
Directly Assigned A&G							
7 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,312	3,100,665	476,647	15.37%	
68 General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	470,047	n/m	
Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,312	3,100,665	476,647	15.37%	
70 Property Insurance Account 924	(Note F)	Attachment 5	5,579,593	14,265,351	(8,685,758)	-60.89%	
s ropory insurance nocount oz-		/ maonmone o	5,575,555	14,200,001	(0,000,700)	-00.0370	

			2018 Projection 2017 Form 1 data	2017 Projection (as-filed) 2016 Form 1 data	Absolute change	Percent change
ded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection	2016 Form 1 data 2016 data in Settlement model	Absolute change Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-
1 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0		Projection value minus 2017 Projection (as-nied)	n/m
2 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,579,593	14,265,351	(8,685,758)	-60.89%
3 Gross Plant Allocator		(Line 12)	23.4127%	23.3215%	(-,,)	
4 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,306,334	3,326,897	(2,020,563)	-60.73%
5 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,560,167	75,595,793	(2,035,626)	-2.69%
preciation & Amortization Expense						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986	104,655,006	2,122,980	2.03%
7 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885	41,404,035	(1,583,150)	-3.82%
8 Intangible Amortization	(Note H)	Attachment 5	40,052,602	36,791,866	3,260,736	8.86%
9 Total 0 Wage & Salary Allocator		(Line 77 + Line 78)	79,873,487	78,195,901	1,677,586	2.15%
0 Wage & Salary Allocator General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	8.4852% 6,777,413	8.7246% 6,822,273	(44,859)	-0.66%
				0,022,213	(44,659)	
2 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
3 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399	111,477,279	2,078,121	1.86%
es Other Than Income						
4 Taxes Other than Income Taxes		Attachment 2	39,067,191	37,145,684	1,921,507	5.17%
Total Taxes Other than Income Taxes		(Line 84)	39,067,191	37,145,684	1,921,507	5.17%
Long-Term Debt						
36 Account 221 Bonds		Attachment 14	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
87 Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88 Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
39 Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
00 Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
21 Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950	11,992,787	(1,018,837)	-8.50%
22 Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966	31,458,867	(3,121,901)	-9.92%
Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591	6,095,145	(635,554)	-10.43%
Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561	63,587	(11,026)	-17.34%
95 Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	03,507	(11,020)	n/m
Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824	7,058,983,019	(57,055,195)	-0.81%
Long Term Debt Cost						
P7 Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	360,014,410	359,474,830	539,580	0.15%
98 Less Hedging Expense	(Note R)	Attachment 14	0	000,474,000	000,000	n/m
			Ŭ	4,142,215		
99 Account 429 Amortized Debt Discount and Expanse	(Note T)	Attachment 14	4,121,973		(20,241)	-0.49%
Account 428 Amortized Debt Discount and Expense			639,595	667,665	(28,070)	-4.20%
Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14				
Account 428.1 Amortized Loss on Reacquired Debt Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026	11,026	0	0.00%
Account 428.1 Amortized Loss on Reacquired Debt Less Account 429 Amortized Premium Less Account 429.1 Amortized Gain on Reacquired Debt			0	0	0	n/m
Account 428.1 Amortized Loss on Reacquired Debt Less Account 429 Amortized Premium	(Note T)	Attachment 14	,	11,026 0 364,273,683		
Account 428.1 Amortized Loss on Reacquired Debt Less Account 429 Amortized Premium Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14 Attachment 14	0	0	0	n/m

aded cells are inputs							
		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection	2016 Form 1 data 2016 data in Settlement model	Absolute change Projection value minus 2017 Projection (as-filed)	Percent change Change over 2017 Projection (as-file
105 Less Account 217 Reacquired Capital Stock (preferred)			Attachment 14	0	0	0	n/m
106 Account 207 Premium on Preferred Stock			Attachment 14	0	0	0	n/m
107 Account 207-208 Other Paid-In Capital (preferred)			Attachment 14	0	0	0	n/m
108 Less Account 213 Discount on Capital Stock (preferred)			Attachment 14	0	0	0	n/m
109 Less Account 214 Capital Stock Expense (preferred)			Attachment 14	0	0	0	n/m
110 Total Preferred Stock			Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111 Preferred Dividend			Attachment 14 (Enter positive)	161,902	161,902	0	0.00%
Common Stock							
112 Proprietary Capital			Attachment 14	7,497,597,604	7,531,558,737	(33,961,133)	-0.45%
113 Less: Total Preferred Stock			(Line 110)	2,397,600	2,397,600	0	0.00%
114 Less: Account 216.1 Unappropriated Undistributed Subsidiary E	Earnings		Attachment 14	116,833,919	139,867,117	(23,033,198)	-16.47%
115 Less: Account 219	-		Attachment 14	(12,567,851)	(11,852,626)	(715,224)	-6.03%
116 Total Common Stock			Sum Lines 112 through 115	7,390,933,935	7,401,146,646	(10,212,711)	-0.14%
117 Debt percent	Total Long Term Debt (N	lotes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%	48.98%	-0.18%	
18 Preferred percent	Preferred Stock	Dies Q & K)	(Line 907 (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116))	48.80%	48.98%		
19 Common percent		lotes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%	51.00%		
120 Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost =		(Line 103 / Line 96)	5.21%	5.16%	0.05%	
21 Preferred Cost	Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
22 Common Cost		(Note H)	Fixed	9.80%	9.80%		
23 Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%	2.53%		
24 Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
25 Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%	5.00%		
26 Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%	7.53%	0.03%	
27 Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	268,785,065	265,454,053	3,331,012	1.25%
mposite Income Taxes							
Income Tax Rates 28 FIT = Federal Income Tax Rate		(Note G)		21.00%	35.00%	-14.00%	
29 SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%		
30 p	(percent of federal income tax deductible for		Per state tax code	0.00%	0.00%	0.00%	
31 T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *			24.587%	37.951%		
32 T / (1-T)				32.602%	61.163%		
ITC Adjustment 33 Amortized Investment Tax Credit - Transmission Related			Attachment 5	(993,690)	(1,150,336)	156,646	13.62%
34 ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,317,657)	(1,853,915)	536,259	28.93%
35 Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/R	:OR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	58,160,318	107,834,389	(49,674,072)	-46.07%
36 Total Income Taxes			(Line 134 + Line 135)	56,842,661	105,980,474	(49,137,813)	-46.36%

Revenue Requirement

Summary

			2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection		Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as
137 Net Property, Plant & Equipment		(Line 32)	4,710,719,569	4,637,294,898	73,424,671	1.58%
138 Total Adjustment to Rate Base		(Line 51)	(1,155,054,331)	(1,110,547,025)	(44,507,306)	-4.01%
139 Rate Base		(Line 52)	3,555,665,237	3,526,747,873	28,917,365	0.82%
140 Total Transmission O&M		(Line 75)	73,560,167	75,595,793	(2,035,626)	-2.69%
141 Total Transmission Depreciation & Amortization		(Line 83)	113,555,399	111,477,279	2,078,121	1.86%
142 Taxes Other than Income		(Line 85)	39.067.191	37.145.684	1.921.507	5.17%
143 Investment Return		(Line 127)	268,785,065	265,454,053	3,331,012	1.25%
144 Income Taxes		(Line 136)	56,842,661	105,980,474	(49,137,813)	-46.36%
45 Gross Revenue Requirement		(Sum Lines 140 to 144)	551,810,484	595,653,284	(43,842,800)	-7.36%
			,,	,,	(,,	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilitie	S					
146 Transmission Plant In Service		(Line 15)	6,222,285,657	6,051,719,907	170,565,750	2.82%
47 Excluded Transmission Facilities	(Note J)	Attachment 15	170,890,310	244,927,582	(74,037,272)	-30.23%
48 Included Transmission Facilities		(Line 146 - Line 147)	6,051,395,347	5,806,792,325	244,603,022	4.21%
149 Inclusion Ratio		(Line 148 / Line 146)	97.25%	95.95%		
150 Gross Revenue Requirement		(Line 145)	551,810,484	595,653,284	(43,842,800)	-7.36%
151 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,655,432	571,545,770	(34,890,338)	-6.10%
Designed Operative						
Revenue Credits 52 Revenue Credits		Attachment 3	92,982,484	132,780,097	(39,797,613)	-29.97%
		Autoriment 5	52,502,404	132,700,097	(39,797,013)	-23.3776
53 Net Revenue Requirement		(Line 151 - Line 152)	443,672,948	438,765,673	4,907,275	1.12%
Net Plant Carrying Charge						
154 Gross Revenue Requirement		(Line 150)	551.810.484	595,653,284	(43,842,800)	-7.36%
55 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509	4,539,652,249	71,810,260	1.58%
56 Net Plant Carrying Charge		(Line 154 / Line 155)	11.9661%	13.1211%	-1.16%	
157 Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.6506%	10.8158%	-1.17%	
 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%	2.6338%	-0.04%	
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
59 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	226,182,758	224,218,757	1.964.001	0.88%
60 Increased Return and Taxes		Attachment 4	349,760,384	400,422,047	(50,661,662)	-12.65%
61 Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	575,943,142	624,640,803	(48,697,661)	-7.80%
62 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509	4,539,652,249	71,810,260	1.58%
163 Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.4894%	13.7597%	1,010,200	1.0070
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	10.1739%	11.4543%		
65 Net Revenue Requirement		(Line 153)	443,672,948	438,765,673	4,907,275	1.12%
Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167 Transmission Incentive Credit		Attachment 7	3,701,442	4.597.903	(896,461)	-19.50%
168 Interest on Network Upgrade Facilities		Attachment 5	1,468,174	1,047,559	420,615	40.15%
169 Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	448,842,564	444,411,135	4,431,429	1.00%
Network Service Rate						
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,017	13.875	142	1.02%
171 Rate (\$/MW-year)	(1000)	(Line 169 / 170)	32,021	32,029	(8)	-0.03%
172 Network Service Rate (\$/MW-year)		(Lino 171)	32,021	32.029	(0)	0.020/
		(Line 171)	32,021	32,029	(8)	-0.03%

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.

Includes Transmission portion only. Notes Reference (FERC Form 1 reference, attachment, or instruction) 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 sure 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.	2017 Form 1 data Projection	2016 Form 1 data Absolute change Percent change 2016 data in Settlement model Projection value minus 2017 Projection (as-filed) Change over 2017 Projection (as-filed)
 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 so Total A&G. Total A&G does not include lobbying expenses. D Includes all Regulatory Commission Expenses. 	· · ·	2016 data in Settlement model Projection value minus 2017 Projection (as-filed) Change over 2017 Projection (as-filed
 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 so Total A&G. Total A&G does not include lobbying expenses. D Includes all Regulatory Commission Expenses. 	ubtracted from	
Total A&G. Total A&G does not include lobbying expenses. D Includes all Regulatory Commission Expenses.		
D Includes all Regulatory Commission Expenses.		
5 , 1		
E modulo 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 Y	ear	
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 supers		
by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.		
H No change in ROE will be made absent a filing at FERC.		
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual a	ctuarial valuation report to	
support its actual PBOP expense.		
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.		
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 t	ne	
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 a	nd 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; pro-		
PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be		
June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowa		
(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		
(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 (issue FPA Section 205 filing.	a) above, may be a single	
T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.		

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

Calculated from historical data-no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,655,432
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 <u>\$87,600,937</u> \$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$3,701,442
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$448,842,564
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,017
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.020868
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.668406
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.615786
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.123157
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.087969
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.70
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.67

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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,074,808,636)	1,905,420	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)			At	tachment 1a input>	(1,090,741,955)

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-19	-		_				
	A	в	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220 720.56	60 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	82 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	00 Bonus Liab, Elec, - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTL
287324 720.20	00 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	00 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.30	00 Pension/Retirement Accrual	729,595	729,595	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 505.60	00 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	80 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399 920.15	50 FAS 112 Book Reserve - Post	11,646,259	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	50 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	30 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80		82.683.919	82.683.919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.87	10 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.82	20 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
201402 120.02		0	0	0	0	0	
FAS 133 Derivatives	S	0	0	0	0	0	
287336 730.12	20 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
	39 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie		0	0	0	0	0	
287206 415.7	10 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

							•
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	0	0	(Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
007040	705.245 RL - OR Direct Access 5 Yr Opt out	199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,377,710	1,377,710	0	0	(Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration)
287213	425.381 RL - BPA Balance Act - ID						under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	(This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below- the-line.
287227 287229	705.531 RL UT Solar Feed-in Tariff - NC 705.527 RL CA Solar Feed-in Tariff - NC	<u>6,015,245</u> 461,911	<u>6,015,245</u> 461,911	0	0	(Regulatory liability established to record UT solar Feed in Tarriff. Regulatory liability established to record CA solar Feed in Tarriff.
201229	705.527 RL CA Solar Feed-In Tanii - NC	1,209,170	1,209,170	0	0		Regulatory liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent						power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0		Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865 7,608,767	1,836,865 7,608,767	0	0		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT <u>Energy Cost Adjustment Mechanism, or UT ECAM.</u> Regulatory liability established for noncurrent portion of recoverable net
287233	705.515 RL - Deferred Excess NPC - OR - noncurrent	1,000,767	7,000,767	0	0		power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755 RL-Noncurrent Reclass-Other	0	0	0	0	(D This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	(Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
201200		0	0	0	0	(The giveback entails capital investments in emission control equipment
287239	705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911				in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253	705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0		Aggulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related
287255	705.451 Reg Lia - OR Property Ins Reserve	0	U	0			property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	C C	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	C	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
		33,666	33,666	0	0	(Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259	705.455 RL - Property Insurance Reserve - WY	2,963,801	2,963,801	0	0	(incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262	100.100 RL ITC	175,610	175,610	0	0	(IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment
287268	415.706 RL - 50% Bonus Tax Depr - WY	154,906	154,906	0	0		related to bonus tax depreciation. Regulatory Liability, a Revenue Balancing Account, or RBA, was
287271	705.336 RL - Sale of REC - UT - Noncurrent						established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337 RL - Sale of REC - WY - Noncurrent	198,605	198,605	0	0	(Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by
		12,913	12,913	0	0	C	Regulatory liability established to record OR REC's.
287274	705.261 RL - Sale of RECs - OR	104,188	104,188	0	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284	610.147 Reg Liability-Other - Balance Reclass	104,100	104,100	0	U		to debit/credit balances.
287288	415.804 RTO Grid West N/R - OR	0	0	0	0	C	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
	705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	0	0	C	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299		(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304	610.146 OR Reg Asset/Liab Cons	852,229	852,229	0	0	(per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated
287312	105.402 ARO Reg Liabilities						with FAS 143 asset retirement obligations.

287316 715.720 NW Power Act - WA	446,030	446,030	0	0	O NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fundamental sector for the provided by the sector of the sector
287316 715.720 NW Power Act - WA	0	0	0	0	fixed monthly payment from BPA. The payment is deferred as a credit in O Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
					variable contract rate.
287320 910.560 SMUD Revenue Imputation-UT					
287374 100.105 Income Tax WA Flow-through	23,542	23,542	0	0	0 Regulatory liability established for flow-through accounting of income
287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
287439 415.805 RTO Grid West Notes Rec - WY	U	U	U	U	 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440 415.806 RTO Grid West Notes Rec - ID	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441 605.100 Trojan Decom Cost-Regulatory Asset	2,061,769	2,061,769	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
287442 610.135 SB 1149 Costs	U	U	0	0	 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445 610.142 RL - UT Home Energy LifeLine	600,284	600,284	0	0	 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	761,145	761,145	0	0	0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	966,416			customers which are then granted to qualifying low income recipients
	900,410	900,410	U	U	 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR	98,007	98,007	0	0	0 Regulatory liability established to record revenues received from
287474 705.271 RL - Blue Sky Program WA	00,007	00,001	, in the second s	Ŭ	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	87,669	87,669	0	0	0 Regulatory liability established to record revenues received from
287475 705.272 RL - Blue Sky Program CA					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	2,558,143	2,558,143	0	0	0 Regulatory liability established to record revenues received from
287476 705.273 RL - Blue Sky Program UT	57,733	57,733	0	0	customers participating in the company's Blue Sky renewable energy 0 Regulatory liability established to record revenues received from
287477 705.274 RL - Blue Sky Program ID	214,116	214,116	0	0	0 Regulatory liability established to record revenues received from
287478 705.275 RL - Blue Sky Program WY	21,,10	211,110	, in the second s	Ŭ	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486 415.926 RL - Depre	1,098,152	1,098,152	0	0	 Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487 415.927 RL - Depre	(2,523)	(2,523)	0	0	 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards	0	0	0	0	0
287280 DTA State Charitable Contribution Limit	310,658	310,658	0	0	O Charitable contribution carryforward for state income tax purposes.
	79,743,358	79,743,358	0	0	0 State net operating loss carryforward for income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State					
287449 DTA Federal Detriment of State NOL	(28,018,906)	(28,018,906)	0	0	 Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
	2,104,918	2,104,918	0	0	0 Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	2,136,632	2,136,632	0	0	(BETC's). O Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits					
287497 DTA BETC Purchased Gain	837,770	837,770	0	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0 Idaho state income tax credit carryforward.
	181,414	181,414	0	0	0 Colorado state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward			0	0	Arizona state income tax credit carryforward.
287275 DTA AZ State Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	316,327	0 316,327	0	0	0 California state income tax credit carryforward.
	0	0	0	Ő	0
	0	0	0	0	0
Loss Contingencies					

			-	- 1	
287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual					
	0	0	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287341 910.530 Injuries & Damages		0		0	
	U	0	U	U	0
	0	0	0	U	0
Asset Retirement Obligations					
287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	U	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0	0	0	0	0
287210 505.115 Sales & Use Tax Audit Exp	95,248	95,248	0	0	0 Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Rec Joint Owners	<u>158,129</u> 1,753,017	158,129 1.753.017	0	0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	O Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	0 To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	0 Eagle Mountain contract liabilities not currently deductible for income tax
	331,401	331,401	0	0	purposes. 0 Accrued liabilities related to the purchase of the Chehalis plant not
287219 715.810 Chehalis Mitigation Oblig	9,924,217	9,924,217	0	0	currently deductible for income tax purposes. 0 Regulated environmental remediation costs required at various
287240 605.301 Environmental Liab- Reg			0	U	abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	(12,229,025)	(12,229,025)	0	0	0 Valuation allowance against items that may not be realized before they
287270 Valuation Allowance for DTA	0	0	0	0	expire. 0 Accrued liability associated with the acceptance of the Rogue River
	Ŭ	Ŭ	Ŭ	Ŭ	(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance					Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
	390,071	390,071	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. 0 Accrued liability used to defer credits for book purposes that are received
					from Citibank in connection with PacifiCorp's use of the Citibank One
					Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank					is entitled to the credits.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2)
	211,464	211,464	0	0	 40(1)(2). 0 Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease					is recognized ratably over the annual service agreement period.
	135,938	0	135,938	0	0 Accrued liability for refundable cash deposits received from customers
					who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service
287338 415.110 Def Reg Asset-Transmission					contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	 Accrued liability established to reserve for accounts receivable for which collection is not expected.
	0	0	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. 0 Accrued prepayment from the Redding Joint Powers Financing Authority
	•	U	Ů	Ŭ	transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. 0 Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amort of W					not be recovered.
287349 505.100 Energy West Accrued Liab	0	0	0	U	 Miscellaneous accrued liabilities related to Energy West Mining Company.
287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	0	0	0	U	0 Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287391 425.320 N Umpqua Settlement Agmt	9,410,239	9,410,239	0	0	0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392 425.120 Bear River Settlement Agreement	6,395,892	6,395,892	0	0	0 Accrued liability associated with the acceptance of the Bear River FERC
	303,841	303,841	0	0	license for various settlement obligations. 0 Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances					Center leased by PacifiCorp will be amortized as expenses are incurred.
	1,231,523	1,231,523	0	0	0 Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off	3,231,000	3,231,000	0	0	sold for scrap. 0 Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation					the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	U	 Accrued liability for royalty payments to the Mineral Management Service on coal production.

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482 205.025 PMI Fuel Cost Adjustment	144,815	144,815	0	0		Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489 910.515 Deseret Settlement Rec	122,716	122,716	0	0		A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	541,711	541,711	0	0	C	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	C	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	70,269	70,269	0	0	C	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	C	Non-current state benefit of interest on uncertain positions.
Rounding	5	5				
Subtotal - p234	541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed	8,489,111	8,489,111	0	0	C	
Less FASB 106 Above if not separately removed	4,130,208	0	0	0	4,130,208	
Total	529,240,023	498,715,075	135,938	0	30,389,010	

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

Sche	dule	AD	IT-281
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(306,993,377)	(306,993,377)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(306,993,377)	(306,993,377)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

	A	в	с	D	Е	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2		Kelalea	Related	Related	Related	oustinoution
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind 0 exchance."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	144,343	144,343	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(47,380,346)	(47,380,346)	0	0		0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	231,316,204	231,316,204	0	0		0 purposes.
287704	105.143 Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to 0 plant-in-service.
287753	110.100 Book Cost Depletion	0	0	0	0		Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,965,864,232	2,965,864,232	0	0		0 Book-tax difference for book depreciation.

			-		-	I
287605 105.470 Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales. Book-tax basis difference related to test energy revenues which are
						received/earned for power produced by generating plants during the
287605 105.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
						Book-tax basis difference related to the amount of labor costs capitalized
287605 105.100 Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	to fixed assets.
	0.445.000	0.445.000				Book-tax basis difference related to the amount of labor overhead costs
287605 105.101 Capitalized labor costs - Medicare Subsidy 287605 Direct Assignment: Transmission Fixed Assets	2,415,886	2,415,886 1.082.027.566	(1,082,027,566)	0	0	capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Iransmission Fixed Assets 287605 Direct Assignment: Intangible Fixed Assets	0	50.466.876	(1,062,027,500)	0		PowerTax Report #257: Transmission Book Allocation Group. PowerTax Report #257: Intangible Book Allocation Group.
207000 Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
		100,020,002			(100,020,002)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	0	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.223 Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	0	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax basis difference for coal mine development costs, which are
						capitalized for book purposes. For income tax purposes, 70% of coal
287605 105.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287803 105.105 Coal Mille Development	(4,004,003)	(4,034,003)	0	U	•	Book-tax difference basis difference for costs incurred to maintain normal
						mine production in view of the recession of the working face of the mine.
						For book purposes, these costs are capitalized. For income tax
287605 105.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	purposes the costs are deductible in the period paid or incurred.
						Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153 Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	currently deductible for income tax purposes.
						Eagle Mountain contract liabilities not currently deductible for income tax
287605 105.151 Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	purposes.
287605 105.130 Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
						Book-tax difference for removal costs, which are applied to the
287605 105.175 Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
267005 105.175 Cost of Kernoval	(203,071,040)	(203,071,040)	0	U	0	PacifiCorp will open a customer work order for construction of a capital
						project and capitalize various costs incurred on these utility-related
						projects (i.e., generation facilities, transmission and distribution facilities,
						mining operations and corporate operations) for book purposes. Projects
						with less than 5% activity within the prior 6-month period are deemed
						inactive. Those inactive projects with capitalized costs are analyzed for
						potential recovery. For the amounts not expected to be recovered, a
287224 145.030 CWIP Reserve	582,847	582,847	0	0	0	reserve is established, CWIP Reserve.
						Book-tax basis difference related to the Allowance for Funds Used
						During Construction, which consists of a debt and equity component.
						Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the
287605 105.141 Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	capitalization of interest on debt.
	(= : = ; : = : ; : = :)	(=,,,			-	Accounting adjustment to record the amount of tax benefits associated
						with fixed assets that have previously been flowed through to customers
						and are probable of recovery as the temporary book-tax differences
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	reverse and result in higher taxable income as compared to book
						Book-tax basis difference related to the Allowance for Funds Used
						During Construction, which consists of a debt and equity component.
						Equity is not capitalizable or deductible for income tax purposes, and the
287605 105.139 Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
201003 100-103 Equity Al 000	(102,000,000)	(102,000,333)		0	. · · · · · · · · · · · · · · · · · · ·	PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928 425.310 Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0		Financial Accounting Standard 143.
287605 Federal Tax Bonus Depreciation	0	0	0	0		Current federal benefit of interest on corrections.
287605 105.125 Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0		Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
287605 105.129 Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0	depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
	19,014,111	0	0	19,314,111	0	Book-tax basis difference for qualified advanced mine safety equipment,
						50% of which is deductible in the period paid and incurred for income tax
287605 105.148 Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	purposes.
287929 105.460 Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
						Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	0	periodic depletion for book and tax purposes.
						Book-tax difference for eligible costs under Internal Revenue Code
						Section 174 for internally developed software which are deductible in the
287605 320.210 R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
	(11,910,233)	(11,910,233)	0	0	0	Accounting adjustment to record the amount of tax benefits associated
						with fixed assets that have previously been flowed through to customers
						and are probable of recovery as the temporary book-tax differences
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	reverse and result in higher taxable income as compared to book
						PacifiCorp installed solar arrays. The projects are qualified for the 30%
						solar investment tax credit (ITC). The tax basis of the solar arrays needs
						to be reduced by one-half of the solar ITC, therefore creating basis
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0	differences between book basis and tax basis for the solar arrays.
2027025 405 450 Declare to \$4024 8 4022 Evolutions New York to A York Structure	000.000				000 000	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Exchanges pursuant to the income tax normalization rules.
287605 105,159 Reclass to §1031 &1033 Exchange Normalization Adi - Transmission	7.082.992	0	7.082.992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000 100.100 Reciass to \$1001 & 1000 EXcitating Normalization Auj - Hanstinission	1,002,992	0	7,002,992	0	0	Exchanges pursuant to the income tax normalization rules.

	000 000 077	000 000 000			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idaho's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
					This account was set up to record a contra regulatory liability for Utah's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0 035-200).
					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that was
					directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	0	0	
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	U	0	
					Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for income
					tax purposes. In 2008, PacifiCorp changed its method of accounting for
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accounting,
					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC).
					The tax basis of the solar arrays needs to be reduced by one-half of the
					solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(3)	(3)			
Subtotal - p275	(4.518.977.543)	(3.220.349.931)	(1.074.944.574)	15.511.710	(239,194,748)
Less FASB 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,074,044,074)	0	(200;104;140)
Less FASB 106 Above if not separately removed	(201,127,030)	(201,127,030)	0	0	ň
Total	(4.257.849.913)	(2,959,222,301)	(1.074.944.574)	15,511,710	(239.194.748)
10(a)	(4,201,049,913)	(2,909,222,301)	(1,074,944,074)	10,011,710	(200,104,140)

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
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C	0 0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	C		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	С	0 0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	C		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	C		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	C		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and
287851 415.417 Contra RA - UMWA Pension - CA	687.890	687,890	0	0	other adjustments to the UMWA pension trust withdrawal obligation or regulatory asset included in the Deer Creek Mine disposition.
287851 415,417 Contra KA - UMWA Pension - CA	007,090	007,090	0	0	Contra regulatory asset for all the WA related recovery (amortization) and
					other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o regulatory asset included in the Deer Creek Mine disposition.
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201741 103.240 KA - Alt Kate für Effelgy Flografii (CAKE) - CA	(200,091)	(230,031)	0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	0 with FAS 143 asset retirement obligations.
					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet
					specified reductions in energy use during peak hours, are rewarded with
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0 a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
	(0,007)	(0,007)	U	0	Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0 write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	Carbon Plant's write off and sales proceeds of inventory from 0 decommissioning.
	100,421	100,421	U	, , , , , , , , , , , , , , , , , , ,	Regulatory asset established to record Idaho's share of the deferral of
		(700 5.5.5)			Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0 rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of
					Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	requirement associated with the Chehalis Generating plant between the 0 time the plant was acquired and first reflected in rates.
			U	0	Regulatory asset established for the costs incurred to acquire the Cholla
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0 Company.
					Regulatory asset established for the Oregon allocation of costs incurred
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	o	to acquire the Cholla generation plant from eh Arizona Public Service 0 Company.
					Regulatory asset established for the Washington allocation of costs
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21.476	21,476	0	0	incurred to acquire the Cholla generation plant from eh Arizona Public 0 Service Company.
207949 410.003 KA - Chulla Flaint Haltsaction Costs - WA	21,470	21,470	0	0	Regulatory asset established for the California allocated share of a
					pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	adjustment recorded in December 2008. Regulatory asset established for the Oregon allocated share of a
					pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
202020 000 071 DA Device DA Device Div 070	4 000 000	4 000 000			Regulatory assett established to record a contra regulatory asset for the
286903 320.271 RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0 curtailment gain/loss on the elimination of the cash balance option in the Regulatory asset established for reclass non-current portion of CA
					Deferred Excess NPC.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0 Regulatory associational for personnent parties of resource black
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4.698.471)	(4,698,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net o power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(4,000,471)	(4,030,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)			Regulatory asset established for noncurrent portion of recoverable net opwer costs in Wyoming pursuant to a power costs adjustment
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	Regulatory asset established for the Utah allocated share of evaluator
					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through California rates.
			0	U U	Regulatory asset/liability established to record funding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Oregon rates.
			U	U U	Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
	(2.0,010)	(2.0,010)	0	<u> </u>	

	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	Development of the later second
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by
					each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(999.098)	(999.098)	0	0	0
		, , ,			Regulatory asset established to record Idaho's share of the deferral of
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
	(1,000,001)	(1,000,001)			Regulatory asset established to record Utah's share of the deferral of
	(704.000)	(704.000)			increased depreciation due to the implementation of new rates on 0 January 1, 2014.
287982 415.921 RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	Regulatory asset established to record Wyoming's share of the deferral
	(0.100.000)	(0.100.000)			of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0 January 1, 2014. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	0 to debit/credit balances.
					Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers
					and are probable of recovery as the temporary book-tax differences
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	reverse and result in higher taxable income as compared to book 0 income.
	(100,710,000)	(100,110,000)		U	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0		required by the state of Washington on certain non-property related temporary book-tax differences.
20/940 100.103 KA - Effects of Katemaking - WA Flowthough	0	0	0	0	In December 2014, abandonment costs were recorded in connection with
					the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	Company filed a deferred accounting application with the applicable state 0 commissions.
	(**)***/	(,,	-	-	Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	clean-up, which are amortized over a ten-year period for state regulatory purposes.
	(10,200,114)	(10,200,144)			Regulatory liability established for the portion of environmental
287591 415.301 RA - Environmental Costs - WA	635,797	635.797	0	0	remediation costs for which the state of Washington does not allow 0 deferred treatment.
			0	U	Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
					California implemented a cap and trade program on the carbon emission
					for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG)
					emission in energy transmitted into California. The regulatory asset
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	established to record current portion of CA GHG allowance.
	, v	Ŭ		<u> </u>	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0		associated with damages sustained at the Goodnoe Hills generating plant.
	(137,030)	(137,030)	0	U	The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0 Regulatory asset for the Wyoming allocated portion of a settlement
					associated with damages sustained at the Lake Side generating plant.
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	0
					Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	0 damages on outages at Naughton 2 that are being returned to Wyoming Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 allocated to CA.
287974 415.916 RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
	U U			U	Book-tax difference associated with Pollution control project costs - UT.
287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	0 SAP account used for financial statement presentation purposes to
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0 Regulatory asset established to record asset position for the deferral of Reclass of miscellaneous regulatory assets/liabilityies that have flipped
					to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	0 Regulatory asset established for the Utah allocated share of a pension
					measurement date change transitional adjustment recorded in December
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46	Regulatory asset established as an offset to the increase in post- employment obligations.
				,	Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	remaining life of the original issuance, or over the life of the new 0 issuance if the original issuance was refinanced.
	,=,:::,::0)	,2,,100)			Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
	(13,274)	(13,274)	U	0	

287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008. Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
					Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	0 removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in Augu
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 2014 to record Utah's portion of redemption cost.
2072000 445 075 DA Destarrad Steel Dadamatica Lass LIT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in Augus
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset established to record Washington's portion of stock
					redemption costs.
207604 445 677 DA Dreferrad Stack Decembra Lass MA	(36,222)	(36,222)	0		
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(30,222)	(30,222)	0	U	Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	0 in compliance with the Renewable Portfolio Standard (RPS).
					Regulatory asset established for noncurrent portion of deferral of Orego prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0 Standard compliance and the related interest income.
					Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits included in rates that differ from actual renewable energy credits.
	(1,010,100)	(1,010,100)	Ĭ		Regulatory asset established to capture the noncurrent portion of the
	(070,000)	(070.000)			difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	0 renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurrent
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
	(2,101,001)	(2,10 1,00 1)		ŭ	Regulatory Asset established based on CA Decision 16-03-015 whcih
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	provided for a surcharge to recover \$545,000 of costs recorded related 0 a storm in California.
201000 410.000 NA Storin Danage Delenar - OA	(74,034)	(74,034)	0		Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain ta
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	o deduction and revenue requirement calculated using the amounts
					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	0
					Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy co
287878 415.406 RA - Utah ECAM	0	0	0	0	0 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program.
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
	(22,200)	(22,200)	Ŭ		Regulatory asset established for the California allocated portion of a one
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
287873 720.842 RA Amort - Tax PR Adj ID		0	0	0	Regulatory asset established for the Idaho allocated portion of a one-tin adjustment to income tax expense related to the deductibility of
	0	0	0	0	Regulatory asset established torecord the deferral of the Merwin Project
		1.000			costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	U	0 Commission (WUTC). Regulatory asset established for the Oregon allocated portion of a one-
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established for the Wyoming allocated portion of a one time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
-	0	0	0	5	Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	0 the settlement loss on retiree medical obligations.

				r	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the 0 post-retirement medical settlement loss.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916 705.455 RL - Property Insurance Reserve - WY	0		0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims 0 incurred.
	(27,637,520)	(27,637,520)	0		Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss 287886 415.837 RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	O financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other O regulatory asset for frozen derivative.
FERC 283 - Other					Regulatory liability established to record changes in control (CIC)
287995 720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 amortized over the life of the agreement.
287661 425.360 Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341 910.530 Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
					Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425.280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
	()	(00)/	0	-	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation) 287669 210.180 Prepaid Membership Fees	0 (1,635,455)	0 (1,635,455)	0	0	 and Amoco for the 500 Kv Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909 210.195 Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513
	(101 515)	(101 515)	°		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	0 purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	0 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	0 taxes. Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	purposes over a period of 12 months or less.
287908 210.190 Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved 0 from 2014 account 137511.
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up 0 for that difference.
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)		0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,.04)	(,,,)	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	0
287770 120.205 Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does on tapply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379,600)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Tax Credits.
Rounding	7	0				
Subtotal - p277	(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed	(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

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 assigned to Column D 2. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,

the associated ADIT amount shall be excluded.

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,125,928,314)	3,458,234	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)				· · · -	(1,141,706,386)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,905,420	(17,838,739)	(1,090,741,955)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 &	9 for True-Up				(1,141,706,386)

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-19	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.41	4 Accrued Retention Bonus	393,386	0	0	0		The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.56	i0 Pension	28,303,872	28,303,872	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	2 LTIP - non current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	0 Bonus Liab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.20	0 Deferred Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	0 Severance Accrual - Cash Basis	308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
	0 Pension/Retirement Accrual	453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
	0 Vacation Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	0 Wasach workers comp reserve	702,502	0	0	0		Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.15	0 FAS 112 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	0 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	0 Western Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80	0 FAS 158 Pension Liability	20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.81	0 FAS 158 Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
	0 FAS 158 SERP Liability	14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives		0 25,620,787	0 25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133
287336 730.12	0 FAS 133 Derivatives - Book	20,020,787	23,020,787	U	U	U	which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.83	9 NonCurr Liab - Frozen MTM	22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	S:	0	0	0	0	0	
287188 100.1	21 RL Income Tax Property Flowthru	462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items
287190 100.12	2 RL Income Tax Property Flowthru - PMI						that do not have current provision impacts.

	273,573	273,573	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the
287191 705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. 0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192 705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
	3,929,552	3,929,552	U	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the
287193 705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287194 705.283 RL Excess Deferred Income Taxes - UT					income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
	369,175	369,175	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the
287195 705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	0 A regulatory liability established with respect to the excess deferred
287196 705.285 RL Excess Deferred Income Taxes - WY					income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197 705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	 A regulatory liability with respect to the Washington decoupling mechanism.
	3,546,078	3,546,078	0	0	0 Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206 415.710 RL - WA Accelerated Depreciation	134,451	134,451	0	0	0 Regulatory Liability established to record Energy Savings Assistance
287209 705.266 RL - Energy Savings Assistance (ESA) - CA					(ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing accoun for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	0 Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287213 425.381 RL - BPA Balance Act - ID	881,089	881,089	0	0	0 Regulatory liability established as a balancing account for a pass-throug benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	0 This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227 705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	0 Regulatory liability established to record UT solar Feed in Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	<u>267,361</u> 1,942,110	267,361 1,942,110	0	0	 Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231 705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	0 Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	983,312	983,312	0	o	0 Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	6,096,788	6,096,788	0	0	0 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
	60,836	60,836	0	0	0 This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance o the regulatory assets result in a credit balance instead of a debit balance
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Q Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances
287239 705.600 RL - OR 2012 GRC Giveback	0	0	0	0	O The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253 705.400 Reg Lia - OR Inj & Dam Reserve	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	0 Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	0 Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	 Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	103,587	103,587	0	0	0 Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259 705.455 RL - Property Insurance Reserve - WY					
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC	671,331	671,331	0	0	 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	o	0 Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the
2872/1 705.336 RL - Sale of REC - UI - Noncurrent 287272 705.337 RL - Sale of REC - WY - Noncurrent	0	0	0	0	Company. O Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287274 705.261 RL - Sale of RECs - OR	0	0	0	0	rates and Wvoming's allocation of the actual REC revenue received by 0 Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. 0 Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424	0	0	West, an RTO (regional transmission organization). 0 Regulatory liability established to record the Oregon Energy
287299 705.265 RL - OR Energy Conserv Chrg	027,127	027,121	Ŭ	Ŭ	Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
201233 103203 KL - OK Energy Conservicing	(65,295)	(65,295)	0	0	 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities			U	0	with FAS 143 asset retirement obligations.
	158,111	158,111	0	0	 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
	47,527	47,527	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property relate
287374 100.105 Income Tax WA Flow-through					temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	0	0	0	0	 Regulatory asset established for the recovery of costs incurred to explor the organization of Grid West, an RTO (regional transmission
287438 415.800 RTO Grid West N/R Allowance					organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	U	U	0	 Regulatory asset established for the recovery of costs incurred to explor the organization Grid West, an RTO (regional transmission organization)
	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	(regional transmission organization). 0 Regulatory asset/liability established for the Asset Retirement Obligation
		,,			(ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those
287441 605.100 Trojan Decom Cost-Regulatory Asset	0	0	0	0	approved for recovery by regulatory authorities. 0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs	Ŭ	Ŭ	Ŭ	, i i i i i i i i i i i i i i i i i i i	implementation of the open access option prescribed by Oregon Senate Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. 0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program					customers which are then granted to qualifying low income recipients through bill credits.
	525,706	525,706	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287473 705.270 RL - Blue Sky Program OR	65,377	65,377	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287474 705.271 RL - Blue Sky Program WA	68,835	68,835	0	0	0 Regulatory liability established to record revenues received from
	00,000	00,000	Ŭ	, and the second s	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287475 705.272 RL - Blue Sky Program CA					
	2,095,143	2,095,143	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476 705.273 RL - Blue Sky Program UT					program, which are then used to purchase renewable energy certificates
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates
201411 103.214 KL - Diue Sky Program ID	106,242	106,242	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287478 705.275 RL - Blue Sky Program WY	986,968	986,968	0	0	0 Regulatory liability established to record Oregon's share of the deferral of
287486 415.926 RL - Depre					decreased depreciation due to the implementation of new rates on January 1, 2014.
	(1,635)	(1,635)	0	0	0 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre	(1,679,193)	(1,679,193)		0	rates on January 1, 2014. 0 Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(1,079,193)	(1,079,193)	0	U	the settlement loss on retiree medical obligations.

287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	 Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(10,938)	(10,938)	0	0	 Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
	(47,460)	(47,460)	0	0	0 Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	recorded in December 2008. 0 Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	recorded in December 2008. Regulatory asset established for the California allocated share of a post- reticement bacefile measurement data change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards	0	0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	297,073	297,073	0	0	0 Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	79,251,025	79,251,025	0	0	0 State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(16,705,101)	(16,705,101)	0	0	 Pederal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	2,100,000	2,100,000	Ŭ	Ŭ	(BETC's).
287491 DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	780,629	780,629	0	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269 DTA Colorado Tax Credit Carryforward	14,649,480 239,545	14,649,480 239,545	0	0	Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
287275 DTA AZ State Tax Credit Carryforward	239,345	239,343	0	0	O Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	384,459	384,459	0	0	0 California state income tax credit carryforward.
Loss Contingencies	0	0	0	0	0
	(632,412)	(632,412)	0	0	0 Accrued liability established reserves (contingent liabilities) for
287970 415.815 Ins Rec Accrual					anticipated injury and damage expenses.
287498 425.140 USA Power Accrual	2,097,050	0 2,097,050	0	0	Accrued liability related to USA Power. Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages	2,097,050	2,097,050	U	0	damage expense.
Asset Retirement Obligations	0	0	0	0	
287339 105.400 FAS 143 ARO Liability	49,995,035	49,995,035	0	Ō	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0	0	0	0	
287100 Valuation Allowance for State Credit DTA	(15,159,758)	(15,159,758)	0	U	0 Valuation allowance against state income tax credits that may not be realized before they expire.
20/100 ······ Validation Allowance for State Credit DTA	(230,518)	(230,518)	0	0	Accrued liability established to reserve for accounts receivable for which
287199 220.101 Bad Debt	(200,010)	(200,010)	v	Ŭ	collection is not expected and for which the accumulated deferred
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	0	0	O Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	116.334	116.334	0	0	0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	455,563	455,563	0	0	 Reserve against receivable due from joint owners.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig		455,563 1,498,688	0 0	0	 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287214 910.245 Contra Rec Joint Owners	455,563		0 0 0	0 0 0	Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan.
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287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig 287217 910.937 LTIP Mark to Mkt Gain/Loss 287218 715.805 Eagle Mtn Contract Liab 287219 715.810 Chehalis Mitigation Oblig 287240 605.301 Environmental Liab- Reg 287241 605.302 Environmental Liab- NonReg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	455,563 1,498,688 0 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 125,199	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlift \$1,000,000, escalated, over a period of 9 vears for habitat enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license in tabitat enhancement. Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. The reserve was established to record the impairment loss of PacifiCorp Energy wite of \$2.0M of emmission reduction credit. Unamortized Investment Tax Credits provised from Citibank in the RC Subsection Accrued liability or paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period. Accrued liability for reputable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The dep
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Dolig 287217 910.937 LTIP Mark to Mkt Gain/Loss 287219 715.805 Eagle Mtn Contract Liab 287240 605.301 Environmental Liab- Reg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Def Reg Asset-Transmission	455,563 1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		O Reserve against receivable due from joint owners. O Accrued final reclamation expenditures for the Trapper mine. O To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. O Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. O Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. O Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. O Valuation allowance against items that may not be realized before they expire. O Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 vears for habitat enhancement. O Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. O Accrued liability associated with the acceptance of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite speading thresholds have been met and PacifiCorp is entitled to the credits. O The reserve was established to record the impairment loss of PacifiCorp Energy wite of \$2.00 d emmission reduction credit. O Unamortized Investment Tax Credits pursuant to IRC Subsection Accrued liability for refundable cash deposits received from customers who wish to reserve transmission in services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfiled. Accrued liability over the annual service agreement period.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig 287217 910.937 LTIP Mark to Mkt Gain/Loss 287218 715.805 Eagle Mtn Contract Liab 287219 715.810 Chehalis Mitigation Oblig 287240 605.301 Environmental Liab- Reg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 287337 715.105 MCI F.O.G. Wire Lease	455,563 1,498,688 0 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 125,199	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacificOrp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat of the hancement. Accrued liability associated with the acceptance of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit. Unamorized Investment Tax Credits pursuant to IRC Subsection Accrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably over the annual service agreement period. Accrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably over the annual service. These deposits are fully refundable. The deposits are celved form customers who wish to reserve trasmission line services. Thes
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Dolig 287217 910.937 LTIP Mark to Mkt GainLoss 287218 715.805 Eagle Mtn Contract Liab 287219 715.810 Chehalis Mitigation Oblig 287240 605.301 Environmental Liab- Reg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 28731 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Def Reg Asset-Transmission	455,563 1,498,688 0 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 125,199	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, Pacificorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,00,00, escalated, over a period of 9 years for habitat enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. The reserve was established to record the impairment loss of PacifiCorp Energy wite of \$2.0M of emmission reduction credit. Accrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably over the annual service agreement period. Accrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably over the annual depoits received from customers who wish to reserve transmission in eduction credit. Accrued liability for paid, but unearmed lea
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig 287217 910.937 LTIP Mark to Mkt GainLoss 287218 715.805 Eagle Mtn Contract Liab 287219 715.810 Chehalis Mitigation Oblig 287240 605.301 Environmental Liab- Reg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 287311 100.100 ITC 287338 415.110 Def Reg Asset-Transmission 287340 220.100 Bad Debts Allowance - Cash Basis	455,563 1,498,688 0 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 125,199	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacificOrp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. Accrued liability associated with the acceptance of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits. The reserve was established to record the impairment loss of PacifiCorp is entitled to the credits. The reserve transmission line services. These deposits are fully refundable. The deposits received from cutsmers who wish to reserve the annual service agreement period. Accrued liability for refundable cash deposits received from cutsmers who wish to reserve the annual service agreement period. Accrued liability for refundable cash deposits received from cutsmers who wish to reserve the annual service agreement period. Accrued liability for ethudable cash depo
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig 287217 910.397 LTIP Mark to Mkt GainLoss 287218 715.805 Eagle Mtn Contract Liab 287219 715.810 Chehalis Mitigation Oblig 287240 605.301 Environmental Liab- Reg 287214 605.302 Environmental Liab- NonReg 287270 Valuation Allowance for DTA 287289 425.130 Rogue River-Habitat Enhance 287290 425.150 Lewis River- LWD Fund Liab 287297 505.155 Deferred Revenue - Citibank 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Def Reg Asset-Transmission 287340 220.100 Bad Debts Allowance - Cash Basis 287343 415.120 Def Reg Asset-Foote Creek Contract	455,563 1,498,688 0 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 125,199	1,498,688 0 185,519 12,859,705 665,397 (923,918) 0 262,443 0 262,443 0 501,567 2,523,216 137,043 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they expire. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement. Accrued liability associated with the acceptance of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite speading thresholds have been met and PacifiCorp is entitled to the credits. The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2,004 of emmission Ine services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfiled. Accrued liability for refundable cash deposits received for mustomers who wish to reserve transmission line service. These deposits are fully refundable. The deposits are tecognized as income when the service contract is fulfiled. <li< td=""></li<>

287349 505.100 Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354 505.150 Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	718,952	718,952	0	0		Accrued liability for prepaid rents on company owned utility poles.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	88,380	88,380	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	1	1				
Subtotal - p234	836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed	484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed	2,601,508	0	0	0	2,601,508	
Total	349,679,175	328,390,069	125,199	0	21,163,907	

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,

PacifiCorp

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

Schedule	ADIT-281	

Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

Instructions for Account 281:

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

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.

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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the incon 0 tax normalization rules.
					Book-tax difference for the capitalization and depreciation of legal fees
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 ARO Removal Costs	81,024 (25,833,712)	81,024 (25,833,712)	0	0	0 associated with the re-licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605 105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
					Book-tax basis difference for the capitalization of interest for income tax
					purposes specifically related to hydro-relicensing costs transferred to
287704 105.143 Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	 plant-in-service. Book-tax difference related to different methods for computing deductib
287753 110.100 Book Cost Depletion	0	0	0	0	0 periodic depletion for book and tax purposes.
287605 105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	0 Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0 Book-tax difference related to land sales.
					Book-tax basis difference related to test energy revenues which are
287605 105.146 Capitalization of Test Energy	3.393.596	3,393,596	0	0	received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(16.886.574)	(16.886.574)	0	0	0 Book-tax basis difference for the capitalization of vehicle depreciation.
· · ·					Book-tax basis difference related to the amount of labor costs capitalize
287605 105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	Book-tax basis difference related to the amount of labor overhead costs 0 capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,505,155	1,132,942,994	(1.132.942.994)	0	0 PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269) PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105) PowerTax Report #257: General Book Allocation Group.
207600 (0E 222) Challe SHI (Americation of SHI Coin)	(1 0/7 207)	0	0	(1 047 267)	Book-tax difference for safe harbor lease agreement between PacifiCor 0 and General Electric Credit Corp for the Cholla generation plant.
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	Book-tax difference for safe harbor lease agreement between PacifiCor
287608 105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0 and General Electric Credit Corp for the Cholla generation plant.
	,	, in the second s	, i i i i i i i i i i i i i i i i i i i	, 00	Book-tax basis difference for coal mine development costs, which are
					capitalized for book purposes. For income tax purposes, 70% of coal
287605 105.165 Coal Mine Development	(3,132,289)	(2,422,200)	0	0	mine development costs are deductible in the year incurred and the 0 remaining 30% are capitalized for tax and amortized over 60 months.
287605 105.165 Coal Mine Development	(3,132,209)	(3,132,289)	U	0	Book-tax difference basis difference for costs incurred to maintain norm
					mine production in view of the recession of the working face of the mine
					For book purposes, these costs are capitalized. For income tax
287605 105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0 purposes the costs are deductible in the period paid or incurred.
287605 105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	Accrued liabilities related to the purchase of the Chehalis plant not ourrently deductible for income tax purposes.
	(105,515)	(105,513)	0		Eagle Mountain contract liabilities not currently deductible for income ta
287605 105.151 Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0 purposes.
287605 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0 Book-tax basis difference related to contributions in aid of construction.
					Book-tax difference for removal costs, which are applied to the
287605 105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	depreciation/depreciation reserve for book purposes and are deductible of for income tax purposes in the year paid and incurred.
	(101,007,001)	(101,001,001)	U U		PacifiCorp will open a customer work order for construction of a capital
					project and capitalize various costs incurred on these utility-related
					projects (i.e., generation facilities, transmission and distribution facilities
					mining operations and corporate operations) for book purposes. Project with less than 5% activity within the prior 6-month period are deemed
					inactive. Those inactive projects with capitalized costs are analyzed for
					potential recovery. For the amounts not expected to be recovered, a
287224 145.030 CWIP Reserve	1,063,511	1,063,511	0	0	0 reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
					Internal Revenue Code requires a different formula related to the
287605 105.141 Debt AFUDC	(158,499,395)	(158,499,395)	0	0	o capitalization of interest on debt.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are probable
					of being refunded as the temporary book-tax differences reverse and
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable
					of being refunded as the temporary book-tax differenes reverse and the
					amount of tax benefits associated with fixed assets that have previously
					been flowed through to customers and are probable of recovery as the
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	temporary book-tax differences reverse and result in higher taxable
	(1,001,001,100)	(1,007,007,730)	0	0	0 income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
287605 105.139 Equity AFUDC	(71.386.792)	(71.386.792)	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
	(71,000,792)	(71,300,792)	0	0	PacifiCorp accrues a liability for various stream enhancement obligation
					entered into for the new North Umpqua FERC license pursuant to
287928 425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0 Financial Accounting Standard 143.
287605 Federal Tax Bonus Depreciation	0	(4 468 259 225)	0	0	Current federal benefit of interest on corrections. Book-tax difference for tax depreciation.
287605 105.125 Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
287605 105 152 Tax Fixed Asset Gain/Loss	(55 958 664)	(55 958 664)			
287605 105.152 Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	U	
287605 105.152 Tax Fixed Asset Gain/Loss 287605 105.129 Fixed Assets - State Modifications	(55,958,664)	(55,958,664)	0	21,860,875	Tax adjustment to account for the diposition of central assets. Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have no gl adopted bonus depreciation.

					Deside the back of the first of the second life of a back of the second state of the second sec
					Book-tax basis difference for qualified advanced mine safety equipm 50% of which is deductible in the period paid and incurred for income
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	C	0 0 purposes.
287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	C	0 0 Regulatory liability related to removal costs. Book-tax difference related to different methods for computing deduc
287740 110.200 Percentage Depletion - Temp	0	0	0	C	0 0 periodic depletion for book and tax purposes.
					PP&E book to tax differences for which the accumulated deferred in
286605 105.136 PP&E FIN 48 Balances	(6.333.516)	(6,333,516)	0	·	tax liablity is expected to be reversed upon audit by the Internal Revo
	(0,000,010)	(0,000,010)	Ű		Book-tax difference for eligible costs under Internal Revenue Code
					Section 174 for internally developed software which are deductible in
287605 320.210 R & E - Sec.174 Deduction	(7.719.946)	(7,719,946)	0	c	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
	(1)110,010/	(1,110,010)	Ű		Accounting adjustment to record the amount of tax benefits associat
					with fixed assets that have previously been flowed through to custom
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0		and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
20/040 100.120 KA - Effects of Katemaking - Fixed Assets	0	0		U	PacifiCorp installed solar arrays. The projects are qualified for the 30
					solar investment tax credit (ITC). The tax basis of the solar arrays ne
	(00.775)	(00.775)			to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0		Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	C	293,718 Exchanges pursuant to the income tax normalization rules.
207005 405 450 Declare to \$1024 \$1022 Evolution Nerrolization Arti Transmission	0.000.404	0	0.000.404		Reclass to separately state the exclusion of ADIT from §1031 & 103
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	C	0 0 Exchanges pursuant to the income tax normalization rules. Reclassification of pollution controls facilities depreciation from FER
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	C	0 0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, whic depending on whether or not the benefit of the relocation is for the be
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	21,156,038	21,156,038	0	C	0 0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	С	0 0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idah
					share of Carbon Plant's decommissioning accrual that was directed a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	C	0 0 PAC-E-13-04).
					This account was set up to record a contra regulatory liability for Uta
					share of Carbon Plant's decommissioning accrual that was directed a regulatory asset per the Utah general rate order/stipulation (Docke
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	C	0 0035-200).
u u					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that we directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	C	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
					Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are proba
					of being refunded as the temporary book-tax differences reverse and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	С	0 0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by
					customers at a tax rate higher than the current tax rate and are prob
					of being refunded as the temporary book-tax differenes reverse and
					amount of tax benefits associated with fixed assets that have previou been flowed through to customers and are probable of recovery as the
					temporary book-tax differences reverse and result in higher taxable
287187 100.121 RL - Effects of Ratemaking - Fixed Assets 287313 105.450 RL - Non-ARO Liability	1,419,056,641 237,671,838	1,419,056,641 237,671,838	0	0	0 0 0 income as compared to book income. 0 0 Regulatory liability related to removal costs.
	201,071,000	201,011,030	0		Book-tax basis difference related to safe harbor lease rate differentia
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	C	0 (Federal ONLY vs. Federal + State).
					Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for incom
					tax purposes. In 2008, PacifiCorp changed its method of accounting
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accour the expenditures are deductible for income tax purposes in the perio
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	C	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (IT
					The tax basis of the solar arrays needs to be reduced by one-half of solar ITC, therefore creating basis differences between book basis a
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	C	0 tax basis for the solar arrays.
007774 440.005 Tau Danlation CDC	400.010	102.010			Book-tax difference related to different methods for computing deduc
287771 110.205 Tax Depletion-SRC 287301 105.471 UT Klamath Relicensing Costs	162,913 8,680,735	162,913 8,680,735	0		0 0 periodic depletion for book and tax purposes. 0 0 0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(4)	(4)			
Subtotal - p275	(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	1,428,574,981	1,428,574,981	0	0	
Total	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	

Instructions for Account 282:

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

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,

PacifiCorp

Schedule ADIT-283

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

Δ в С D E. E G Gas, Prod, Transmission Total Dist Or Other Plant I abor Related Related Related Related Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 287847 415.423 Contra RA - PP&E Deer Creek FPIS Regulatory asset used to record a contra regulatory asset for Deer Creek 287849 17 785 01 17 785 01 415.424 Contra RA - Deer Creek Abandonment abandonment. Regulatory asset to record CA contra regulatory asset for Deer Creek 580 51 580 51 287841 415.411 Contra RA - Deer Creek Abandonment - CA abandonment Regulatory asset to record ID contra regulatory asset for Deer Creek 287842 415.412 Contra RA - Deer Creek Abandonment - ID 311,99 311,99 abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek 287843 415.413 Contra RA - Deer Creek Abandonment - OR 1.388.10 1.388.10 abandonment. Regulatory asset to record UT contra regulatory asset for Deer Creek 287844 415.414 Contra RA - Deer Creek Abandonment - UT 972.474 972.474 abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek 2,603,81 287845 415.415 Contra RA - Deer Creek Abandonment - WA 2.603.81 abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek 287846 415.416 Contra RA - Deer Creek Abandonment - WY 92.36 92.36 abandonment. Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory 287850 415.425 Contra RA - UMWA Pension 1 056 973 1 056 972 asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 445,650 287851 415.417 Contra RA - UMWA Pension - CA 445.650 regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 287855 415.421 Contra RA - UMWA Pension - WA 1.998.88 1.998.88 regulatory asset included in the Deer Creek Mine disposition. Regulatory asset to record benefits and administrative costs related to 287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA (128,957 (128,957 the California Alternative Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated (24,558,057 (24,558,057 287642 105.401 RA - ARO with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with (1.511.263 287911 415.699 RA - BPA Balancing Account - OR (1.511.263 a credit to their bill. Moved from 2014 account 137332. Balancing account to record the program costs for the conversion of (18,150 (18,150 287997 415.862 RA - CA Mobile Home Park Conversion master metered mobile home parks to direct utility service Regulatory asset established to record the deferral of Carbon Plant's (847,911 287935 415.936 RA - Carbon Plant Decomm/Inventory (847.91) write off and sales proceeds of inventory from decommissioning Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 286901 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12.79 decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 68.30 68.30⁻ decommissioning. 415.937 RA - Carbon Plant Decomm/Inventory - WA 286900 Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 415.923 RA - Carbon Unrecovered Plant - ID (353,043 (353,043 287984 Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 287985 415.924 RA - Carbon Unrecovered Plant - UT (2.540.76)(2.540.76) Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of (854.277 new rates on January 1, 2014. 287986 415.925 RA - Carbon Unrecovered Plant - WY (854.277 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the 287760 415.896 RA - Chehalis Generating Facility Deferral - WA time the plant was acquired and first reflected in rates Regulatory asset established for the costs incurred to acquire the Cholla 287635 415.500 RA - Cholla Plant Transaction Costs generation plant from eh Arizona Public Service Company. Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 415.501 RA - Cholla Plant Transaction Costs - ID 287947 Company Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Company. Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public 287949 415.503 RA - Cholla Plant Transaction Costs - WA Service Company.

287581 415.824 RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitiona o adjustment recorded in December 2008.
				Regulatory asset established for the Oregon allocated share of a
287577 415.820 RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	pension curtailment gain and measurement date change transitiona 0 0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	Regulatory assett established to record a contra regulatory asset fo curtailment gain/loss on the elimination of the cash balance option i 0 company pension plan.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	Regulatory asset established for reclass non-current portion of CA
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	Regulatory asset established for noncurrent portion of recoverable r 0 power costs in Idaho pursuant to an energy cost adjustment mecha
				Regulatory asset established for noncurrent portion of recoverable r 0 power costs in Utah pursuant to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	Regulatory asset established for noncurrent portion of recoverable
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	power costs in Wyoming pursuant to a power costs adjustment 0 0 mechanism.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	Regulatory asset established for the Utah allocated share of evalua 0 0 fees and costs related to a request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through California rate
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	Regulatory asset/liability established to record funding for qualifying 0 0 intervenors that are collected from customers through Oregon rates
287861 415.857 RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	Regulatory asset established for the Idaho allocated portion of 0 0 0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	Regulatory asset established for the Wyoming allocated portion of 0 0 overburden costs pursuant to a regulatory order.
				Regulatory asset established to record costs incurred for demand si management which are amortized according to guidelines establish
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0 0 each state regulatory jurisdiction. Regulatory asset established to record Idaho's share of the deferra
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
				Regulatory asset established to record Utah's share of the deferral increased depreciation due to the implementation of new rates on
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0 0 January 1, 2014. Regulatory asset established to record Wyoming's share of the def
287983 415.922 RA - Depreciation Increase - Wyoming	(1,467,716)	(1.467.716)	0	of increased depreciation due to the implementation of new rates or 0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	Reclass of miscellaneous regulatory assets/liabilityies that have flip 0 to debit/credit balances.
	(/	()		Accounting adjustment to record the amount of tax benefits associa with fixed assets that have previously been flowed through to custor
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	and are probable of recovery as the temporary book-tax differences 0 0 reverse and result in higher taxable income as compared to book
				Regulatory asset established for flow-through accounting of income required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0 0 temporary book-tax differences. In December 2014, abandonment costs were recorded in connectio
				the anticipated closure of the Deer Creek mine in Emery County, UT Company filed a deferred accounting application with the applicable
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0 0 commissions. Regulatory asset established to record costs incurred for environme
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	clean-up, which are amortized over a ten-year period for state regul 0 0 purposes.
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	Regulatory liability established for the portion of environmental 0 0 remediation costs for which the state of Washington does not allow
287738 320.270 RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	Regulatory asset established to track the recoverable expenses 0 0 0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	Regulatory asset established to track the recoverable expenses 0 0 associated with post-retirement benefits liability.
				California implemented a cap and trade program on the carbon emi for energy transmitted into California. One allowance is required to t
				surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0 0 established to record current portion of CA GHG allowance. Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0 0 associated with damages sustained at the Goodnoe Hills generating 0 0 The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	Regulatory asset for the Wyoming allocated portion of a settlement 0 0 associated with damages sustained at the Lake Side generating pla
				Regulatory asset established to record Wyoming's share of liquidati damages on outages at Naughton 2 that are being returned to Wyo customers on an accelerated basis through the 2013 Energy Cost
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	O O
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0 0 allocated to CA.
287974 415.916 RA - Naughton Unit #3 Costs - ID 287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0 0 Book-tax difference associated with Pollution control project costs - 0 0 Book-tax difference associated with Pollution control project costs -
287969 415.915 RA - Naughton Unit #3 Costs - 01	0	0	0	0 0 Book-tax difference associated with Pollution control project costs

					SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
287977 415.885 RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	liabilities when the balance of the regulatory assets result in a credit balance.
20/9// 413.865 RA - Noncultent Reclass - Other	(60,836)	(60,636)	0	U	Regulatory asset established to reclass noncurrent portion of OR asset
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	0 sale gain giveback
					Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0 period for recovery in Oregon. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287942 430.112 RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	0 to debit/credit balances.
					Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579 415.822 RA - Pension MMT - UT	0	0	0	0	0 2008.
287972 320.285 RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post- (329,161) employment obligations.
					Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	remaining life of the original issuance, or over the life of the new 0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	0	0	0	0	0 recorded in December 2008.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	0 repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely
287864 415.852 RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	damaged by flooding and the related debris flow and is being removed or rather than being repaired.
		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	o removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	0 2014 to record Utah's portion of redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
	(20,132)	(20,132)	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS). Regulatory asset established for noncurrent portion of deferral of Oregon
	(74.065)				prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(20,324)	(20,324)	0	0	Regulatory asset established to capture the noncurrent portion of the
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(8.110)	(8.110)	0	0	difference between renewable energy credits (RECs) included in rates 0 and actual RECs for the Washington jurisdiction.
	(0,110)	(0,110)		Ŭ	Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	renewable energy credits included in rates that differ from actual or renewable energy credits.
	(111,130)	(,			Regulatory Asset established for the deferral of prepaid renewable
286902 415.918 RA - RPS Compliance Purchases	0	0	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 0 3039).
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	0 Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established to record the Utah multi-state protocol
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	0 deferral assumed in 2017 and 2018.
287860 415.855 RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to
		0	0	Ĭ	Commission authorized regulatory asset/liability for the difference
287881 415.705 RA - Tax Revenue Requirement Adj - WY		0	0	0	between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287899 415.705 RA - Tax Revenue Requirement Ad - WY 287899 415.878 RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	0 Regulatory asset established for Utah portion of liquidated damages
					Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost
287878 415.406 RA - Utah ECAM	0	0	0	0	0 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and
					collections of the Utah Sustainable Transportation and Energy Plan
287939 415.115 RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	0 (STEP) Pilot Programs.

		г – г		r		Regulatory asset established for the Washington disallowed portion of
287639	415.510 RA - WA Colstrip #3	(39,571)	(39,571)	o	0	0 AFUDC on the Colstrip #3 generating plant.
						Regulatory asset established for the California allocated portion of a one
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287872	720.841 RA Amort - Tax PR Adj CA	0	0	0	0	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-tim
						adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient O Protection and Affordable Care Act of 2010.
287873	720.842 RA Amort - Tax PR Adj ID	0	U	0	0	Regulatory asset established torecord the deferral of the Merwin Project
						costs approved by the Washington Utility and Transportation
287857	415.545 RA - WA Merwin Project	844	844	0	0	Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	o	 deferral assumed in 2017 and 2018.
						Regulatory asset established for the Oregon allocated portion of a one-
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287874	720.843 RA Amort - Tax PR Adj OR	0	0	0	0	0 Protection and Affordable Care Act of 2010.
						Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
007075						prescription drug post-retirement benefits was limited by the Patient
287875	720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 Protection and Affordable Care Act of 2010. Regulatory asset established for the Wyoming allocated portion of a one
						time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287877	720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
	· · · · · · · · · · · · · · · · · · ·					Regulatory asset established to record a FAS 106 regulatory asset for
287848	320.281 RA - Post Retirement Settlement Loss	0	0	0	0	0 the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
						charges to be recovered on Utah's allocable share of the post-retirement
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0 medical settlement loss.
						Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934	320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
						Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	o	0
						Regulatory liability used to record the Wyoming allocation of storm-
287916	705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims Regulatory assets established to record the effects of the accounting
						pursuant to FASB Statement No. 133, which requires that certain
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0 financial instruments be valued at FMV for book purposes.
287886	415.837 RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other 0 regulatory asset for frozen derivative.
FERC 283 -		(21,034,300)	(21,004,900)		0	o regulatory asset for nozen denvative.
						Regulatory liability established to record changes in control (CIC)
287995	720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
201000			, i i i i i i i i i i i i i i i i i i i			Accrued estimated liability for insurance premium taxes related to the
287891	505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
287650	205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
201000	200.100 Odd File Hiveholy Adjustment	(101,505)	(107,505)			Regulatory asset established for a payment made by PacifiCorp related
						to an amended and restated coal supply agreement, which will be
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement. Asset accrued for a deferred expense related to a termination fee
						incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287661	425.360 Hermiston Swap	(784,468)	(784,468)	0		generating plant. For book purposes, the cost is being amortized over
20/001	420.000 Heimistuli Owdp	(704,400)	(704,408)	0		the remaining life of the plant. Accrued liability established as a reserve for anticipated injury and
287341	910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	0 damage expense.
287970	415.815 Insurance Reserve - Current	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
207310		0	0		ÿ	The total overfunded Other Post-Employment Benefit Obligations
286909	720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0 (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310 Hydro Relicensing Obligation		0			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
20//50	420.010 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287656	425.280 Joseph Settlement	(2,815)	(2,815)	0	0	0 costs are being amortized over the remaining life of the original contract. Book-tax difference on interest income calculated on the prefunded
287967	320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 amount of Local 57 pension funding.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287609	105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to 0 Midpoint, ID.
		0	0		ĭ	Asset accrued for prepaid membership fees, amortized for book
287669	210.180 Prepaid Membership Fees	(1,049,902) (14,996)	(1,049,902) (14,996)	0	0	0 purposes over a period of 12 months or less.
007007	210.185 Prepaid Aircraft Maintenance		(14 006)	0	01	0 Regulatory asset established for prepaid aircraft maintenance costs.
287907		(14,990)	(14,550)			
287907	210.105 Prepaid Surety Bond	(14,990)	(14,330)	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513

							Asset accrued for prepaid Idaho commission fee, amortized for book
287665	210.130 Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	purposes over a period of 12 months or less.
							Asset accrued for prepaid Oregon commission fee, amortized for book
287662	210.100 Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	purposes over a period of 12 months or less.
							Book-tax difference associated with the timing of deductibility of property
287708	210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)		taxes.
							Prepaid property tax book to tax differences for which the accumulated
							deferred income tax liablity is expected to be reversed upon audit by the
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Internal Revenue Service.
							Asset accrued for prepaid Utah commission fee, amortized for book
287664	210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	purposes over a period of 12 months or less.
							Regulatory asset accrued for prepaid water rights and water fees. Moved
287908	210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0	0	from 2014 account 137511.
							The projects are qualified for the 30% solar investment tax credit (ITC).
							The tax basis of the solar arrays needs to be reduced by one-half of the
							solar ITC, therefore creating basis differences between book basis and
							tax basis for the solar arrays. This is the revenue requirement gross-up
287927	100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0	0	for that difference.
201321		(0,001)	(0,001)		×		Accrued liability associated with the acceptance of the Rogue River
							(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289	425.130 Roque River-Habitat Enhance	(19.071)	(19.071)	0	0	0	Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
20/209	425.130 Rogue River-habitat Enhance	(19,071)	(19,071)	U	0	U	period of 9 years for habitat enhancement. Asset accrued for a deferred expense related to costs incurred for the
							termination of a power purchase agreement. For book purposes, the
287653	425.250 TGS Buyout	(7,927)	(7,927)	0	0	0	costs are being amortized over the remaining life of the original contract.
							Equity earnings for Trapper Mine. The equity method of accounting does
287770	120.205 Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	not apply for income tax purposes.
201110		(,/	(,,				Deferred compensation plan investments are being treated as "trading
							securities" where they are invested based upon the plan participants'
							personal investment elections. Starting in July 2010, the investments are
							reflected at fair market value and any unrealized gains or losses are
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(464 527)	reflected at fair market value and any unrealized gains of losses are reflected in earnings.
		(· /·· /	0	0	0	(401,537)	To record unrealized gains/losses from the long term incentive plan.
287217	910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	
							Regulatory liability established to record the reclass of a derivative
287966	415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
			(Regulatory liability established to record the reclass of a derivative
007005		0			<u> </u>		regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836 Current Asset - Frozen MTM	0	0	0	0	0	,
							Book-tax difference related to the Gain on purchased Business Energy
287492	OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Tax Credits.
Rounding		(2)	(3)				
Subtotal - p27	7	(272,914,926)	(264,999,240)	0	(6.732.823)	(1.182.863)	
		(272,914,926) (9,381)	(264,999,240) (9,381)	0	(0,132,823)	(1,162,863)	
	9 Above if not separately removed	(9,381)	(9,381)	0	0	0	
	6 Above if not separately removed	0	0	0	•	0	
Total		(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

Instructions for Account 283:

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	144,814,231	, incouror	
	Possessory taxes	511,740		
		- · · ,· · ·		
1	Total Plant Related	145,325,971	26.8693%	39,048,134
			Wages & Salary	
	Labor Related		Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
0	Tatal Labor Dalatad	0	0.40500/	
2	Total Labor Related	0	8.4852%	0
			Net Diget	
	Other Included		Net Plant Allocator	
	Annual Report	70,926	/ incoartor	
•		70.000		10.057
3	Total Other Included	70,926	26.8693%	19,057
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	-	39,067,191
	Currently Excluded			
	Local Franchise	33,901,588		
	Montana Energy License	205,239		
	Montana Wholesale Energy	146,233		
	Idaho Generation Tax (KWh)	78,800		
	Oregon Department of Energy	1,614,478		
	Wyoming Wind Generation Tax	1,811,786		
	Washington Public Utility Tax	13,451,381		
	Other (Navajo Nation, Business & Occupation, Other)	47,308		
5	Subtotal Excluded Taxes	51,256,813		
5	Subiolal Excluded Taxes	51,250,015		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	196,653,710		
	Total Other Taxes			
7	114.14c	196,653,710		
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 or	the Net Plant

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		detail below	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	92,982,484
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			170,791
	One Utah Center and North Temple office subleases			1,209,540
	Parking Rent: Lloyd Center, Portland, Oregon			680,719
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			26,501
	Total Miscellaneous General Revenue		-	2,087,551
	Wages & Salary Allocator		_	8.49%
	Total Allocated Miscellaneous General Revenue			177,133
	Distribution Underbuild			
	Third party attachments		<i>a</i> ,	0
	Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		fixed	<u>555,768</u> 555,768

Notes

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

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

В	100 Basis Point increase in ROE a 100 Basis Point increase in ROE	ease in ROE nd Income Taxes		Appendix A input: Line 127 + Line 137 from below	349,760,384 1.00%
eturn (Calculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.18%
120 121	Debt Cost Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	5.21% 6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123 124	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock		(Line 117 * Line 120) (Line 118 * Line 121)	2.54% 0.00%
125 126	Weighted Cost of Common Rate of Return on Rate Base (ROR)	Common Stock		(Line 119 * Line 122) (Sum Lines 123 to 125)	5.53% 8.07%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	286,984,323
128 129 130 131	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T	omposite		(Line 52 * Line 126) Per state tax code	21.00% 4.54% 0.00% 24.59%
128 129 130	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)	omposite eductible for state purposes			21.00% 4.54% 0.00%
128 129 130 131 132 133	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	omposite eductible for state purposes		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60% 132.60%
128 129 130 131 132	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Cc p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)	omposite eductible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			21.00% 4.54% 0.00% 24.59% 32.60% (993,690)
128 129 130 131 132 133 134	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	omposite eductible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00% 4.54% 0.00% 24.59% 32.60%

Attachment 5 - Cost Support

notes Detail

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
	Calculation of Transmission Plant In Service
1	December
2	January
3	February
4	March
5	April
6	May
7	June
8	July
9	August

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1 December	206.58b		2016	6,051,719,907	-
2 January	Monthly Balances		2017	6,052,647,589	
3 February	Monthly Balances		2017	6,054,500,728	
4 March	Monthly Balances		2017	6,059,997,451	
5 April	Monthly Balances		2017	6,096,051,447	
6 May	Monthly Balances		2017	6,116,626,107	
7 June	Monthly Balances		2017	6,126,198,370	
8 July	Monthly Balances		2017	6,133,854,927	
9 August	Monthly Balances		2017	6,149,335,759	
10 September	Monthly Balances		2017	6,155,856,079	
11 October	Monthly Balances		2017	6,167,792,394	
12 November	Monthly Balances		2017	6,207,459,519	
13 December	207.58g		2017	6,222,285,657	
15 14 Transmission Plant In Service	(line 13)	(Note M)	Projection		Appendix A input
	(lille 13)	(NOLE IVI)	riojection	0,222,203,037	Appendix A liput
Calculation of Distribution Plant In Service	Source		Year	Balance	
15 December	206.75b		2016	6,582,809,079	
16 January	Monthly Balances		2017	6,595,971,129	
17 February	Monthly Balances		2017	6,608,302,489	
18 March	Monthly Balances		2017	6,621,113,796	
19 April	Monthly Balances		2017	6,631,706,813	
20 May	Monthly Balances		2017	6,657,749,048	
21 June	Monthly Balances		2017	6,671,918,115	
22 July	Monthly Balances		2017	6,688,061,553	
23 August	Monthly Balances		2017	6,708,124,888	
24 September	Monthly Balances		2017	6,721,948,959	
25 October	Monthly Balances		2017	6,734,360,444	
26 November	Monthly Balances		2017	6,751,320,980	
27 December	206.75g		2017	6,781,903,360	
28 Distribution Plant In Service	(line 27)		Projection	6,781,903,360	
Calculation of Intangible Plant In Service	Source		Year	Balance	
29 December	204.5b		2016	884,188,667	-
30 December	204.5g		2017	936,922,782	
19 31 Intangible Plant In Service	(line 30)	(Note N)	Projection		Appendix A input
	(1110 00)	(101011)	110/001011	000,011,701	, pportan / input
Calculation of General Plant In Service	Source		Year	Balance	
32 December	206.99b		2016	1,177,924,891	
33 December	207.99g		2017	1,230,870,807	
18 34 General Plant In Service	(line 33)	(Note N)	Projection	1,230,870,807	Appendix A input
	(1110-00)	(101011)	110/001011	1,200,010,000	, pps/dit / hps
Calculation of Production Plant In Service	Source		Year	Balance	
35 December	204.46b		2016	12,367,792,103	
36 January	Monthly Balances		2016	12,367,792,103	
36 January 37 February	Monthly Balances		2017	12,373,792,063	
38 March	Monthly Balances		2017	12,352,898,925	
39 April	Monthly Balances		2017	12,357,752,338	
40 May	Monthly Balances		2017	12,411,263,582	
41 March	Monthly Balances		2017	12,401,124,175	
42 April	Monthly Balances		2017	12,404,868,964	
43 August	Monthly Balances		2017	12,405,291,596	
44 September	Monthly Balances		2017	12,402,839,446	
45 October	Monthly Balances		2017	12,406,426,943	
46 November	Monthly Balances		2017	12,413,180,942	
47 December	204.46g		2017	12,487,001,483	1
48 Production Plant In Service	(line 47)		Projection	12,487,001,483	
49 Electric Plant Sold	207.102g			0	
	-				
					1
6 50 Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	27,658,984,089	Appendix A input

Accumulated Depreciation Worksheet

Attachn	nent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance
	51 December	Prior year 219.25c	2016	1,593,178,784
	52 January	Monthly Balances	2017	1,601,151,321
	53 February	Monthly Balances	2017	1,608,801,140
	54 March	Monthly Balances	2017	1,616,483,921
	55 April	Monthly Balances	2017	1,624,880,615
	56 May	Monthly Balances	2017	1,632,723,972
	57 June	Monthly Balances	2017	1,640,908,679
	58 July	Monthly Balances	2017	1,648,959,683
	59 August	Monthly Balances	2017	1,656,125,816
	60 September	Monthly Balances	2017	1,663,134,561
	61 October	Monthly Balances	2017	1,670,454,964

					PacifiCorp	
				ent 5 - Cost Support	t	
6	2 November	Monthly Balances		2017	1,673,650,298	
	3 December	219.25c		2017	1,680,313,619	
25 6	4 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,680,313,619	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	a
F	5 December	Prior year 219.26c		2016	2,679,105,243	Adjusted 106b
	6 January	Monthly Balances		2017	2,685,148,622	
	7 February	Monthly Balances		2017	2,696,484,876	
	8 March	Monthly Balances		2017	2,704,798,257	
	9 April	Monthly Balances		2017	2,715,021,349	
	0 May	Monthly Balances		2017	2,722,787,706	
	1 June	Monthly Balances		2017	2,732,197,208	
	2 July	Monthly Balances		2017	2,740,804,921	
	3 August	Monthly Balances		2017	2,749,349,167	
	4 September	Monthly Balances		2017	2,757,547,628	
	5 October	Monthly Balances		2017	2,766,417,713	
	6 November	Monthly Balances		2017	2,775,218,568	
	7 December	219.26c		2017	2,782,769,276	Adjusted 106b
	8 Distribution Accumulated Depreciation	(line 77)		Projection	2,782,769,276	
		(_,,	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
7	9 December	Prior year 200.21c		2016	550,535,864	
8	0 December	200.21c		2017	580,005,315	
88	1 Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	580,005,315	Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
		Prior year 219.28c		2016		
	2 December 3 December	219.28c		2016 2017	434,527,790 461,124,272	
	4 Accumulated General Depreciation	(line 83)	(Note N)	Projection	461,124,272	Appendix A input
	···· ····		()			
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
8	5 December	Prior year 219.20 through 219.24		2016	4,287,973,863	
8	6 January	Monthly Balances		2017	4,321,459,966	
8	7 February	Monthly Balances		2017	4,351,537,059	
8	8 March	Monthly Balances		2017	4,373,195,570	
	9 April	Monthly Balances		2017	4,409,364,569	
g	0 May	Monthly Balances		2017	4,435,821,336	
	1 June	Monthly Balances		2017	4,455,235,330	
g	2 July	Monthly Balances		2017	4,482,634,510	
	3 August	Monthly Balances		2017	4,512,735,963	
g	4 September	Monthly Balances		2017	4,541,473,891	
	5 October	Monthly Balances		2017	4,574,300,094	
	6 November	Monthly Balances		2017	4,605,088,464	
	7 December	219.20 through 219.24		2017	4,636,434,747	
g	8 Production Accumulated Depreciation	(line 97)		Projection	4,636,434,747	1
7 9	9 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,560,641,915	Appendix A input
1	0 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,140,647,229	

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		Projection	0 current end-of-year balance
Construction Materials & Supplies	Prior Year	227.5c	142,252,190
42 (Note	N) Current Year Appendix A input	227.5c Projection	150,015,776 150,015,776 current end-of-year balance
Transmission Materials & Supplies	Prior Year	227.8c	715,287
	Current Year	227.8c	381,386
45 (Note	N) Appendix A input	Projection	381,386 current end-of-year balance

ITC Adjustment

n'o Adjustitett					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions		Amount	related portion	Input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(3,698,228)	26.87%	(993,690)	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	254,159			
	Current end of year balance 266 footnotes	148,165			

			PacifiCorp		
		t	Attachment 5 - Cost Suppor		
54,051 (enter negative in Appendix A)	26.87%	201,162	Average	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	35

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmissior Related	
Land Held for Future Use		Prior Year	214.47d	23,502,790	3,657,534	19.845.256	Detail for transmission-related value on Attachment 12
	(Current Year	214.47d	26,134,386	3,657,534		Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input	Projection		3,657,534		current end-of-year balance

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
luded Membership Dues Expense					
FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000		25,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Coal Transportation Association	component of 335 Ln 1b	1,850		1,850	
National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104.000		104,000	
National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
Northwest Hydroelectric Association	component of 335 Ln 1b	1.000		1,000	
Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1,084	
ound funder of one and integration of oup	Page 335, Line 1 Subtotal	1,115,015		1,001	
		1,110,010			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 20	Page 335, Lines 9 - 20	130,667		130,667	
National Safety Council	Page 335, Line 21	6,035	6,035	100,001	
Lines 22-42	Page 335, Lines 22 - 42	354,862	0,000	354,862	
Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
	rage 660, Line 46	140,000		140,000	
Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
		10,110		10,110	
Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
······································		,			
General: Other	Page 335.1, Line 17	2,530		2,530	
Total	(Note C)	Appendix A Input		787,865	
	(,	
OP					
Authorized filed PBOP expense		Annual Update Inform	ational Filing	(11,307,062)	
Actual PBOP expense		Attachment 17 total	-	(11,307,062)	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
perty Insurance Property Insurance Account 924		323.185b		5,579,593	
Property insurance Account 924	(Note F)	Appendix A Input		5,579,593 5,579,593	
	(NOLE F)	Appendix A input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Form No. 1	Transmission Related No	on-transmission	
Appendix A I	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				pendix A input		
	ly Assigned A&G						
Specific Trar	nsmission related Regulatory Expenses						
I	Federal Energy Regulatory Commission:						
	Annual Fee	350	.37d	1,932,452	1,932,452		
	Annual Fee - hydro	350	.38d	2,798,781		2,798,781	
	Transmission Rate Case	350	.39d	664,023	664,023		
	Other Regulatory	350	.40d	92,209	980,837	2,366	
67	Total	SI	um	5,487,465	3,577,312	2,801,147	

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Attachment 5 - Cost Support								
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input Related Details							
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	1,435 0 1,435 Based on FERC 930.1 download							

Education and Out Reach Cost Support

		Education &
		Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Appendix A Input Other Details
Directly Assigned A&G		
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435 0 1,435 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

					Transmission Related	
Appondix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Appendix A input	Details
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Fage #s and instructions		TOLAI	Flus aujustifients	input	Details
53	Transmission O&M	321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0			
	(561.1) Load Dispatch-Reliability	321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendi	: A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Ne	t Revenue Requirement	
166	Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168	Interest on Network Upgrade Facilities	1,468,174 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	(27,365,546)					
	Current Year	Enter negative	(23,263,584)					
50 Network Upgrade Balance (Note N) Appendix A input	Projection	(23,263,584) current end-of-year balance					

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total		
Transmission Plant			
Depreciation expense (403)	(Note H)	336.7b	106,777,986
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	106,777,986 Appendix A Input
General Plant			
Depreciation expense (403)	(Note H)	336.10b	38,785,821
Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885 Appendix A Input
Intangible plant			
	(h)	000 4 1	10.050.000
Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602
Amortization of other electric plant (405)	(Note H)	336.1e	0
78 Total Intangible Amortization	(Note H)	sum	40,052,602 Appendix A Input

Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2 Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Please refer to the 'Material Changes Summary' filed with this annual update												
		Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.										
	61	Total		sum	0	Appendix A Input						

Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	у	
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)

lep	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Yea

Rev Req based on Year 1 data

2 April

Workshee

. Year 1 (e.g., 2010) Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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 Atlachment 7 (but not Appendix A) for true up.

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP
	(Excl Energy Galeway)		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	3,817,934.59					-				-	
Feb	5,976,256	-	66			-				66	
Mar	6,869,209	-				-					
Apr	30,113,037					-					
May	16,262,523		100,000				-			100,000	÷
Jun	5,893,213		100,000			-				100,000	
Jul	9,239,584		100,000		-	-	-		-	100,000	÷
Aug	9,334,716					-				÷ .	÷
Sep	7,520,124					-					
Oct	10,000,760		•		3,428,994		-			3,428,994	÷
Nov	16,710,360		2,000,000			-				2,000,000	
Dec	68,757,692									-	-
Total	190,495,410		2,300,066		3,428,994	-				5,729,060	

	Plant In Service				CWIP		
(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWIP	Transmission CWIP	Input/To
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13			-		÷		
12	45,815,215		3,524,247.31		-		
11	65,738,818	731	5,056,832	56	-		
10	68,692,093		5,284,007				
9	271,017,334		20,847,487				
8	130,100,187	800,000	10,007,707	61,538			
7	41,252,493	700,000	3,173,269	53,846			
6	55,437,502	600,000	4,264,423	46,154			
5	46,673,579		3,590,275				
4	30,080,494		2,313,884				
3	30,002,281	10,286,981	2,307,868	791,306			
2	33,420,721	4,000,000	2,570,825	307,692			
1	68,757,692		5,289,053				
	886,988,408	16,387,712	68,229,878	1,260,593			

69,490,471

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

Estimated Life		5
Estimated Depreciation	on for Attachment 7	
Jan	11.5	
Feb	10.5	1
Mar	9.5	
Apr	8.5	
May	7.5	1,078
Jun	6.5	934
Jul	5.5	790
Aug	4.5	
Sep	3.5	
Oct	2.5	12,317
Nov	1.5	4,310
Dec	0.5	
Total Estimated Depr	reciation for Attachment 7	19,430

Total 190,495,410 New Transmission Plant Additions and CWIP (weighted by months in service)

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	

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

7 April Year 3 Reconciliation - actual data

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

\$ - Schedule 1 Reconciliation

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate			d of Construction (C	CIAC)													
3	А	Formula Line 157		Net Plant Carrying C	harge without D	Depreciation					9.6506%							
4	B C	164		Net Plant Carrying C Line B less Line A	Charge per 100 E	Basis Point in ROE	without Depreciation	I			10.1739% 0.5233%							
5				Line D leas Line A							0.323370							
6 7	FCR if CIAC D	158		Net Plant Carrying C	harge without D	Depreciation, Return	nor Income Taxes				2.5893%							
	The FCR resulting fr	om Formula in a	a given year is use	d for that year only.														
	Therefore actual rev In the True-up, the a				data for subsequ	uent years												
	Columns and rows n			re projects														
				Transmission CWIP (Energy Gateway only)			smission PIS Actuals v Gateway Segment B-			nission PIS Projection / Gateway Segment B-H								
8 Useful life of the project	Life			(Energy Gateway only)		58.00	y Galeway Segment B-		58.00	Caleway Segment D-1	ly							
"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 From line 3 above if "No" on line 13 and from	Increased ROE (basis p	oints)	0			50			50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE		9.6506%			9.6506%			9.6506%			9.6506% 9.6506%						
13 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		9.6506%			9.9122% 1,463,059,094			9.9122% 1,250,878			9.6506%						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	oense				25,225,157			19,430			-						
			13 Month Net			13 Month Net			13 Month Net									Transmission Incentive
			Plant or CWIP			Plant or CWIP			Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Credit
15	W 9.8 % ROE	Invest Yr 2010	Balance	Depreciation	Revenue	Balance 287,225,425	Depreciation 4,836,783	Revenue 32,555,679	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total \$ 32,555,679	Charged	Without Incentive \$ 32,555,679	(incentive minus without)
16	W Increased ROE	2010		-		287,225,425	4,836,783	33,307,231	-	-			-		\$ 33,307,231	\$ 33,307,231		\$ 751,553
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-	-	-	784,113,653 784,113,653	13,727,954 13,727,954	89,399,404 91,451,112	-	-		-	-		\$ 89,399,404 \$ 91,451,112	\$ 91,451,112	\$ 89,399,404	\$ 2,051,708
19	W 9.8 % ROE	2012				785,864,997	13,960,855	89,801,320		-					\$ 89,801,320		\$ 89,801,320	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-	-		785,864,997 1,039,140,449	13,960,855 18,682,869	91,857,610 118,965,863	-		-	-	-		\$ 91,857,610 \$ 118,965,863	\$ 91,857,610	\$ 118,965,863	\$ 2,056,290
22	W Increased ROE	2013	-			1,039,140,449	18,682,869	121,684,873	-	-		-	-		\$ 121,684,873	\$ 121,684,873		\$ 2,719,010
23 24	W 9.8 % ROE W Increased ROE	2014 2014		-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	133,473,789 136,519,649	-		-		-		\$ 133,473,789 \$ 136,519,649	\$ 136,519,649	\$ 133,473,789	\$ 3,045,860
25 26	W 9.8 % ROE W Increased ROE	2015 2015	-	-	-	1,350,166,903 1,350,166,903	24,782,100 24,782,100	155,080,926 158,613,765	-	-	-	-	-		\$ 155,080,926 \$ 158,613,765	\$ 158.613.765	\$ 155,080,926	\$ 3,532,840
27	W 9.8 % ROE	2016		-		1,463,059,094	29,386,385	170,579,953	-	-		-	-		\$ 170,579,953		\$ 170,579,953	
28 29	W Increased ROE W 9.8 % ROE	2016 2017			-	1,463,059,094 1,439,903,455	29,386,385 29,467,919	174,408,186 168,426,835							\$ 174,408,186 \$ 168,426,835	\$ 174,408,186	\$ 168.426.835	\$ 3,828,233
30	W Increased ROE	2017				1,439,903,455	29,467,919	172,194,479							\$ 172,194,479	\$ 172,194,479		\$ 3,767,644
31 32	W 9.8 % ROE W Increased ROE	2018 2018		-		1,413,351,783 1,413,351,783	27,214,238 27,214,238	163,610,766 167,308,935	1,250,878 1,250,878	19,430 19,430	140,147 143,420	-			\$ 163,750,913 \$ 167,452,354	\$ 167,452,354	\$ 163,750,913	\$ 3,701,442
33 34	W 9.8 % ROE W Increased ROE	2019 2019				-			-		-	-			s -		\$ -	
35	W 9.8 % ROE	2020				-	-		-	-	-	-	-		s - s -	s .	s -	s .
36 37	W Increased ROE W 9.8 % ROE	2020 2021													s - s .	s -	s .	\$ -
38	W Increased ROE	2021							-						š -	s -	ů.	\$ -
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-	-		-	-		-	-		-	-		s - s -	s .	s -	s .
41	W 9.8 % ROE	2023	-			-			-			-			s -		\$ -	
42 43	W Increased ROE W 9.8 % ROE	2023 2024		-		-	-	-	-		-		-		s - s -	s -	s -	2 .
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-	-		-	-		-	-		-	-		s -	s -	e	\$ -
46	W Increased ROE	2025		-		-	-	-	-	-		-	-		s -	s -	ə -	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026		-		-	-		-	-		-			s - s -	s .	\$ -	s .
49	W 9.8 % ROE	2027	-			-	-	-	-	-		-	-		s -		\$-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-	-		-	-		-	-		-	-		s - s -	ş .	s -	s -
52 53	W Increased ROE W 9.8 % ROE	2028 2029	· ·	-		-			-						s -	s -	e	\$ -
54	W 9.8 % ROE W Increased ROE	2029 2029		-		-		-	-	-	-				s -	s -	ə -	\$ -
55 56	1						•		-			-				s .	\$-	s .
	L																	

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

		Oregon		Washingto	n	California	Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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)
	2 Land Rights															1.27%
	2 Structures and Improvements															1.42%
	3 Station Equipment															1.74%
	7 Supervisory Equipment															1.74%
	4 Towers and Fixtures															1.53%
6 35	5 Poles and Fixtures															2.18%
7 35	6 Overhead Conductors and Devices															1.88%
8 356.	2 Clearing & Grading															1.88%
9 35	7 Underground Conduit															1.60%
10 35	8 Underground Conductors and Devices															1.66%
11 35	9 Roads & Trails															1.32%
12	Unclassified Transmission															1.76%
13 389.	2 Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14 39	0 Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11.477.181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15 390.	3 Structures and Improvements - Office Panels											,		,,		6.67%
16 39	1 Office Furniture and Equipment															5.00%
17 391.	2 Office Furniture and Equipment - Personal Computers															20.00%
	3 Store Equipment															4.00%
	4 Tools, Shop and Garage Equipment															4.17%
	5 Laboratory Equipment															5.00%
	7 Communication Equipment															4.30%
	2 Communication Equipment - Mobile Radio Equipment															9.09%
	8 Miscellaneous Equipment															5.00%
24	Unclassified General	2,043,237.13	3 59%	398,763.70	4 21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4 66%	107,633.85	1.93%	219,551.19	3 17%	
~ .		2,070,201.10	0.0070	000,100.10		54,041.01	0.0070	2,0.1,000.00	0.7270	1,002,400.10				210,001110	0.1770	
25 30	2 Franchises and Consents															6.66%
	3 Miscellaneous Intangible Plant															4.07%
	1 Leasehold Improvements - Gen															4.75%
21 390.			L		L				L				L			4.1370

Notes

1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.

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

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

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

- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or
- the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

	OATT (Part III - Network Service) - Average of current year and prior two years																		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
				BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
Jan	8,622	9.24	3.30	30.25	1.39	0.36		20.19	18.21	7.28	47.32	-		12.86	1.86	346.69	107.00		606
Feb	8,083	8.26	3.23	27.42	1.19	0.38		26.28	17.65	7.27	46.69			15.53	1.50	239.07	92.00		486
March	7,584	7.39	3.09	25.58	1.11	0.24		19.25	15.82	6.48	42.88	0.10		14.79	1.46	247.50	78.00		464
April	7,128	6.37	3.19	22.30	0.81	0.14		15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14		16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19		26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04		20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11		19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	1.1	1.1	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Dct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63	1.1		19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	1.1	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

	Other Service											
j		j4	j3	j2	j1							
		Area Power										
		Administratio										
	APS	n	Deseret	UMPA	UAMPS							
Total OS	OS	OS	OS	OS	OS							
	RS 436	RS 262/263	RS 280	RS 637	RS 297							
90		342	74	84	403							
83		303	86	72	369							
76		277	74	74	343							
75		258	101	50	343							
93		302	101	74	452							
1,32		323	130	148	727							
1,39		316	132	174	768							
1,34		332	126	154	736							
1,22		303	114	141	671							
83		269	70	79	416							
83		302	72	76	387							
89		308	71	79	440							
12,04	-	3,636	1,151	1,205	6,057							
1,00		303	96	100	505							

Network

& OS

10,132 9,399 8,815 8,219 8,913 11,777 12,076 11,609 10,460 8,569 9,274 9,834

119,077 9,923

									OAT	T (Part II Lon	g-Term Firm P	oint-to-Point Tr	ansmission Se	ervice) - Projec	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874		SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	
Jan	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
Feb	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
March	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
April	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
May	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Nov	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Dec	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	600	1,800	500	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	50	150	42	3,731

			Divisor
1%	Behind-the	Network	
			Network + OS
growth	Meter	Load	+ LTP
10,235	197	10,433	14,057
9,496	224	9,720	13,344
8,906	298	9,205	12,879
8,304	219	8,522	12,197
9,005	252	9,257	12,931
11,898	281	12,179	16,011
12,200	283	12,483	16,315
11,728	307	12,035	15,866
10,568	309	10,877	14,709
8,657	259	8,916	12,748
9,369	262	9,631	13,305
9,934	237	10,171	13,845
120,299	3,129	123,428	168,206
10,025	261	10,286	14,017

PacifiCorp									
Attachment 9a1 - Load (Current Year)									
	2017								

										OATT (Par	t III - Network	(Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52		346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85			24.72		247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-		15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-		25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-		24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-		15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-		13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20		-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	405
Dec	21	18	8,288		3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

					Other S	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

PacifiCorp Attachment 9a2 - Load (One Year Prior) 2016

									OATT (Par	t III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
Jan	4	18	8.342	5.54	3.17	26.83	1.17	0.32		14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50			141
Feb	2	8	8.068	5.65	3.33	27.08	1.14	0.37		15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65			140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	1.1	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61			127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	1.1	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52		1.1	108
May	31	17	7,463	4.89	3.20	12.88	0.29			8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47			111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29		14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50			137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08		13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08		13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32			16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06		0.05		13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-		15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	1.1	1.1	19.97	19.15	10.89	53.03	1.1	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2		166	264	117	524	4	16	195	20	1,154	430	3,223

					Othe	r Service		
Column			j1	j2	j3	j4		j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	APS OS RS 436	Total OS
Jan	4	18	413	85	65	349		912
Feb	2	8	387	67	88	350		892
March	29	8	331	77	95	257		760
April	14	10	361	77	113	246		798
May	31	17	457	56	127	286		927
Jun	28	16	697	126	99	307		1,229
Jul	28	17	784	173	115	320		1,392
Aug	16	17	742	151	111	335		1,339
Sept	1	15	644	111	94	271		1,119
Oct	19	8	339	61	67	231		698
Nov	30	18	382	86	72	336		876
Dec	19	18	445	86	49	317		897
Total			5,982	1,155	1,097	3,605	-	11,838

PacifiCorp Attachment 9a3 - Load (Two Years Prior) 2015

									OATT (Pa	rt III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	LLC NFO SA 742	Exelon NFO SA 789			Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35		25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07			130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35		45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-		161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35		27.59	14.99	1.03	47.76	0.01		6.38	2.76	-		139
April	15	8	7,417	5.07	3.19	24.54	0.73			24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54			121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42		16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-		101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29		39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-		159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03		32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03			144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25		29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91			146
Sept	1	16	8,712	6.43	2.85	10.07	0.32			24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65			131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42		16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50			103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36		26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30			142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34		29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40		-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

					Other	Service		
Column			j1	j2	j3	j4	j	
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	Total (OS
Jan	2	18	377	93	79	338		888
Feb	23	8	326	74	77	252		728
March	4	8	358	65	68	267		758
April	15	8	365	39	89	209		703
May	31	18	394	78	99	282		852
Jun	29	16	787	172	170	321	1,	,450
Jul	2	16	768	176	146	283	1,	,373
Aug	13	16	697	144	139	344	1,	,323
Sept	1	16	677	128	134	311	1,	,250
Oct	1	17	537	119	101	308	1,	,065
Nov	30	18	417	78	72	254		822
Dec	28	18	442	81	101	294		919
Total			6,146	1,246	1,275	3,463	- 12	,130

	PacifiCorp								
Attachment 9b - Load Divisor for True up									
2017									

										OATT (Pa	rt III - Network	Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA			BPA: Benton				Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52		0.01	21.52	-	346.69	107.00	640.000
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64		239.07	92.00	496.433
March	1	8	7,714	10.56	3.29	23.00	1.20			19.02	14.36	9.63	42.85		1.1	24.72		247.50	78.00	474.108
April	3	8	7,156	8.51	3.28	25.45	1.08			15.23	16.85	8.54	38.06	0.28	1.1	25.08	1.71	178.97	34.00	357.037
May	30	17	8,096	6.33	2.65	11.53	0.33			25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321.614
Jun	26	17	9,687	6.59	3.45	12.53	0.35			24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	389.887
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422.430
Aug	1	17	10,334	7.34	3.60	16.86	0.39			15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405.843
Sept	5	17	9,454	5.70	3.12	15.42	0.29			13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346.849
Oct	31	8	7,293	6.98	2.83	22.20			0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401.361
Nov	28	18	7,623	5.96	3.33	22.30	0.89		0.16	12.19	13.74	9.17	40.91	0.01	1.1	28.47	0.10	185.46	82.00	404.678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502.724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

		Service	Other		
j	j5	j4	j3	j2	j1
		Area			
		Power			
	APS	Administra	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	262/RS	RS 280	RS 637	RS 297
912		339	78	75	420
870		306	92	76	395
785		306	60	79	339
754		320	99	33	302
1,012		339	78	90	506
1,307		342	122	145	698
1,407		346	136	173	752
1,381		316	128	167	770
1,318		328	114	184	692
739		268	41	57	373
813		315	72	64	362
879	1.0	314	62	69	434
12,176		3,839	1,081	1,214	6,042
1,014.63	-	320	90	101	504

											OATT Part II	Long-Term Fi	rm Point-to-P	oint Transmissi	on Service													
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g				
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex					Divisor
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total	Behind-the	Total	+ 0S +
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	749		& OS	Meter	Load	LTP
Jan			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	10,768	178	10,946	14,464
Feb			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	9,509	244	9,753	13,271
March			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	8,973	318	9,291	12,809
April			2,534		50	18	56	25		30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	8,267	174	8,441	12,066
May			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	9,429	160	9,589	13,214
Jun			2,629	-	50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783	11,383	255	11,638	15,421
Jul			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,039	257	12,297	16,068
Aug			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,121	262	12,383	16,155
Sept			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	11,119	233	11,352	15,124
Oct			2,569		50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709	8,433	203	8,635	12,344
Nov			2,534		50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	8,841	306	9,147	12,760
Dec			2,534	1.1	50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	9,669	221	9,890	13,504
Total			30,823		600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836	120,552	2,811	123,363	167,199
Avg 12CP			2,569		50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653	10,046	234	10,280	13,933

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance					
1110000	146140	A/Amort-Soft Dev	(426,618,312)					
1110000	146200	A/Amort-Oth Intang	(122,277,057)					
1110000	146201	A/Amort-Hydr-Klamath	1,553,321					
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)					
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)					
Attachment 5 input: Total Accumulated Amortization (5								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant	-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,216,270	\$ 1,657,444	\$ 1,936,857			\$	1,936,857	<u> </u>	
1001000	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$	3,676,147		
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -			+	-,		
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410.123	\$ 351.001	\$ 380.562	\$ 380.562					
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184,617	\$ 198,511					\$	198,5
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518					\$	1,287,5
	132722		Plant-related	\$ -	\$ -	\$ -					Ť	.,,
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$-						
1652000	132101		Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$	12,337,354		
	132200		Other	\$ -	\$ 6.511	\$ 3,256	\$ 3.256			1 1		
	132924		Other	\$ 747.460	\$ 867,018	\$ 807,239	\$ 807,239					
1652100	132095		Other	\$ 606.916	\$ 572,765		\$ 589.841					
	132096		Other	\$ -	\$ -	\$ -	\$ -					
	132097		Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa		\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539					
	132310		Plant-related	\$ 37,666	\$ 42,632	\$ 40,149	• •,•=•,•••		\$	40,149		
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -		Ŷ	10,110		
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1,037	\$ -	\$ 518						
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594				<u> </u>	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192,500	\$ 219,375	\$ 219,375				<u> </u>	
	132630		Other	\$ -	\$ -	\$ 215,575	\$ -				<u> </u>	
	132650		Other	\$ 3.899.262	\$ 3.919.221	\$ 3.909.242	\$ 3.909.242				<u> </u>	
	132700		Plant-related	\$ 42,667	\$ 42,667	\$ 42.667	φ 0,505,242		\$	42,667	<u> </u>	
	132705		Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021		Ψ	42,001	<u> </u>	
	132740	Prepaid O&M - Wind	Other	\$ -	\$ 320,123	\$ 520,021	\$ 520,021				<u> </u>	
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 60.994	\$ 30.497	φ -				\$	30.
	132825		Other	\$ 242,135	\$ 00,334	\$ 121,068	\$ 121,068				ψ	
	132831		Other	\$ 983.688	\$ 983.688	\$ 983,688	\$ 983,688				<u> </u>	
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 1,026,483		φ 903,000				\$	1,123,
	132900		Other	\$ 947.627	\$ 1,020,458	\$ 984.043	\$ 984.043				ψ	1,123,
	132903		Other	\$ 3,160,557	\$ 3,144,990	\$ 3,152,774	\$ 3,152,774				<u> </u>	
	132904		Other	\$ 267,490	\$ 333.370	\$ 300,430	\$ 300,430				<u> </u>	
	132904	Prepaid Vehicle Licensing Fees	Labor-related	\$ 207,490	\$ <u>333,370</u> \$ -	\$ 300,430	φ <u>300,430</u>				<u> </u>	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712	1				s	11,914,
	132910	Prepaid Royalties	Other	\$ 68,456	\$ 12,121,311 \$ -	\$ 34,228	\$ 34.228				Ф	11,914,
	132928	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (121,168)	\$ (100,095)		φ 34,220		\$	(110,632)	<u> </u>	
	132998	Prepayments - Reclass to Long-Term	Other	\$ (1,487,117)	\$ (2,642,448)	\$ (2,064,782)	\$ (2,064,782)		φ	(110,032)	<u> </u>	
	132999		Other	\$ (1,487,117) \$ 1,608,285	\$ (2,642,448) \$ 2,742,543	\$ (2,064,782) \$ 2,175,414					<u> </u>	
1652000	134000	Long-Term Prepayments - Reclass from Current Prepaid Interest Company-Owned Life Ins	Other	\$ 1,608,285 \$ 2,528,233	\$ 2,742,543 \$ 2,549,854	\$ 2,175,414 \$ 2,539,044	÷ =1\$1	1			<u> </u>	
1653000	132303		Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044				<u> </u>	
		Prepaid Interest - SERP Life Insurance	Other Other	-	\$ - \$ 16,278	Ψ	\$ - \$ 53.806				<u> </u>	
1055000	203000	Discount on Short-Term Securities		\$ 91,333 \$ -	\$ 16,278 \$ -	\$ 53,806 \$ -	\$ 53,806 \$ -				<u> </u>	
1655000	132400	Prepaid Mining Costs	Other	-	> -	ъ -	ۍ د ۱				<u> </u>	
				- \$	> -	÷ -	1			17.922.541	\$	14,554,



Appendix A input: Total Allocated to Transmission \$ 6,050,638

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

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

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133

Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)						Current Yea	r (month end)					
	Operation	Appendix A input value (result of operation			(month end)												
Annondiy A	to apply to monthly	specified in column															
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, In 18 c,d	7,093,197,000	7,043,197,000	7.043.197.000	7,043,197,000	7.043.197.000	7.043.197.000	7.043.197.000	7,043,197,000	7.043.197.000		7,041,475,000	7,041,475,000	7.041.475.000
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	C
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	
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	C
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10.464.531
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048
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	C
97	12-month sum	360,014,410	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748
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	c
99	12-month sum	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
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	C
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	C
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	C
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	C
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	
n/a	-		Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers		

(Dollar values in millions)			Accrue	d Liability:	Cha	rged to:	Prior year	Current Year	Projection			By Cat	egory		
				•								•			Total Transmission-
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(11.1)	(15.2)	(13.1)	Other				(13.138)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(7.4)	(10.7)	(9.0)	Other				(9.022)	
Lidar (Wood Hollow) ST Cotter - Gadsby Turbine	Estimate by PE Legal Estimate by PE Legal	Unfunded	248070 248070	242 242	545510 545510	426.3 426.3	(1.0)	(1.0)	(1.0)	Other Other				(1.000) 0.000	
Employment Claims	Estimate by PE Legal	Unfunded Unfunded	248070	242	545500	420.3	0.0	0.0	0.0	Other				0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000	
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.012)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000	
AES Wind Generation Inc Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other				(1.215)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.3)	Other				(3.264)	
Accum Provision for Rate Refunds Trapper Mine Reclamation Obligation	Estimate by PacTrans Estimate based upon 54¢ per ton of c	Unfunded	284100 289517	229 253.3	301913 515100	456.199 501.1	0.0 (6.1)	(5.1) (6.3)	(2.5) (6.2)	Other Other				(2.550) (6.162)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.6)	Other				(3.628)	
Accided high-or-way obligation	Estimate by Rivin Timanoe	Uniundeu	203333	200.00	302300	3007 303	(5.0)	(3.4)	(3.0)	Other				(3.020)	
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(1.1)	Labor			(1.127)		
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(19.3)	Other			,	(19.338)	
		Unfunded	116925	228.25	545050	925	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Uniunded	110925	220.20	040000	920	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	18.2	Other				18.240	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144 144	550750 550750	904 904	(6.2)	(9.0)	(7.6)	Other				(7.601)	
Provision for Other A/R (OAR) Provision for Other A/R (Joint Use)	Calculated and Known Items Accrual based on 100% of Fines & Sa	Unfunded	118150 118155	144 172	550750 301869	904 454.1	(0.0) (0.1)	(0.0)	(0.0) (0.1)	Other Other				(0.015) (0.057)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - ct	Unfunded	118157	144	550776	904.2	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Provision for Doubtful Debts - Other	Known	Unfunded	118157	144	550750	904.2	(0.8)	(0.0)	(0.7)	Other				(0.078)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.0)	(0.1)	Other				(0.050)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other				(0.255)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.3)	Other				(0.339)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.5)	Other				(0.533)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.5)	Other				(1.488)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.682)	
Construction Work-in-Progress (CWIP) Reserve Uncollectible Weatherization Loans Reserve	Calculated Historical Trend Judgment	Unfunded Unfunded	148001 162010	107 124.9	554990 550750	557 / 598 904	(1.5) (0.1)	(4.3) (0.3)	(2.9) (0.2)	Other Other				(2.931) (0.202)	
	_														
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.7)	Labor			(0.676)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(0.1)	Labor			(0.108)		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.8)	Labor			(1.790)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(2.1)	Labor			(2.122)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	0.0	Labor			0.000		
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Infunded / Gains Given	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
	Edinate by Environmental Engrg	Back to Customers													
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Infunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Baok to Oustomers													
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Infunded / Gains Given	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Back to Customers													
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(2.7)	Labor			(2.711)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.8)	(1.7)	(1.8)	Labor			(1.759)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.1)	Labor			(2.076)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.029)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.5)	Labor			(3.546)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.127)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor			(15.192)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.1)	Labor			(6.122)		
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.9)	(1.8)	(1.9)	Other				(1.884)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280349	228.35	501105	Follows Labor	(0.6)	(1.8)	(0.9)	Labor			(0.928)	(1.004)	
	- Choin - Calculateu - Actuary	Uniunded	200000	220.00	001100	Caloria Labol	(0.0)	(1.2)	(0.9)	2000			(0.320)		
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(58.3)	Labor			(58.322)		
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially	299107	219	0	0	20.3	20.2		Labor					
		ofsetting unfunded							20.3				20.270		
		SERP liability													
FAC 440 Deeth Deetwo	Dept Ferglag, Colordated A.	Unfunded	000000	000.0	504400	000	(00 7)	(07.0)	(29.0)	1			(29.008)		
FAS 112 Book Reserve Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary Post-Employ - Calculated - Actuary	Unfunded	280330 280490	228.3 228.3	501160 501160	920 920	(30.7) (3.0)	(27.3) (2.9)	(29.0) (3.0)	Labor Labor			(29.008) (2.951)		
		Smanada	200100	220.0	001100	020				Labor				(T.T. 1)	
Totals							(156.8)	(176.0)	(166.4)		0.000	0.000	(108.324)	(58.106)	
										Allocators Total (\$ millions)	100.000%	23.413%	8.485% (9.191)	0.000%	(9.191)
										rotar (\$ minofis)	0.000	0.000	(3.131)	0.000	(9.191)

Appendix A input

(9.191) (9,191,451)

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE) Ó
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(001)
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(1,200,107)
	Attachment 5 input: Total PBOP	(11,307,062)
		(,,,
N /		

Notes: Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 5

True-Up variance analysis

			2017 True-up 2017 Form 1 data	2017 Projection (as-filed) 2016 Form 1 data	Absolute change	Percent change
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	ZU17 Form 1 data True-up	2016 Form 1 data	7 True-up value minus 2017 Projection (as-filed) v	
ocators			Hoo up	2010 data in Settlement moder	7 mae-up value minus 2017 Projection (as-nieu) v	Change over 2017 Trojection (as-
Cators						
Wages & Salary Allocation Factor						
1 Transmission Wages Expense		354.21b	26,634,206	27,291,677	(657,471)	-2.41%
2 Total Wages Expense		354.28b	356,448,651	351,524,131	4,924,520	1.40%
3 Less A&G Wages Expense		354.27b	42,557,961	38,710,883	3,847,078	9.94%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690	312,813,248	1,077,442	0.34%
Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%	8.7246%	-0.2394%	-2.74%
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	27,308,153,936	27,064,434,648	243,719,288	0.90%
Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,279,031,667	9,026,397,312	252,634,355	2.80%
Accumulated Amortization	(Note N)	Attachment 5	565,270,590	550,553,312	14,717,278	2.67%
Total Accumulated Depreciation		(Line 7 + 8)	9,844,302,257	9,576,950,624	267,351,633	2.79%
0 Net Plant		(Line 6 - Line 9)	17,463,851,680	17,487,484,024	(23,632,345)	-0.14%
Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,302,098,182	6,311,838,409	(9,740,227)	-0.15%
Gross Plant Allocator		(Line 11 / Line 6)	23.0777%	23.3215%	-0.2438%	-1.05%
3 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,576,845,261	4.633.637.364	(56,792,103)	-1.23%
Net Plant Allocator		(Line 13 / Line 10)	26.2075%	26.4969%		-1.09%
Plant In Service Transmission Plant In Service New Transmission Plant Additions for Current Colonder Year (weighted by months is convice)	(Note M)	Attachment 5	6,122,640,457	6,051,719,907	70,920,550	1.17%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	(Notes A & P)	Attachment 6 (Line 15 + Line 16)	<u> </u>	80,207,525 6,131,927,432	(80,207,525) (9,286,975)	-100.00% -0.15%
3 General Plant 9 Intangible Plant	(Note N) (Note N)	Attachment 5 Attachment 5	1,204,397,849 910,555,725	1,177,924,891 884,188,667	26,472,958 26,367,057	2.25% 2.98%
Total General and Intangible Plant		(Line 18 + Line 19)	2,114,953,574	2,062,113,559		2.56%
Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
2 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	179,457,725	179,910,977	(453,252)	-0.25%
Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,305,755,716	6,315,495,944	(9,740,227)	-0.15%
Accumulated Depreciation and Amortization						
5 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,639,289,798	1,592,275,183	47,014,615	2.95%
	(Note N)	Attachment 5	447,826,031	434,316,474	13,509,558	3.11%
Accumulated General Depreciation	(Note N)	(Line 8)	565,270,590	550,553,312	14,717,278	2.67%
Accumulated Amortization		(1 := - 00 : 07)	1,013,096,621	984,869,786 8.7246%		2.87%
Accumulated Amortization Accumulated General and Intangible Depreciation		(Line 26 + 27)	0.40500/			
Accumulated Amortization Accumulated General and Intangible Depreciation Wage & Salary Allocator		(Line 26 + 27) (Line 5) (Line 28 * Line 29)	<u>8.4852%</u> 85,963,123	85,925,862		0.04%
Accumulated Amortization Accumulated General and Intangible Depreciation Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	85,963,123	85,925,862	37,261	
Accumulated Amortization Accumulated General and Intangible Depreciation Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5)			37,261 47,051,876	0.04% 2.80% -1.22%

Accumulated Deferred Income Taxes

33 ADIT net of FASB 106 and 109

(1,116,290,225)

(1,091,271,681) (25,018,545) -2.29%

			2017 True-up	2017 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data True-up	2016 Form 1 data 2016 data in Settlement model 7 True-up	Absolute change value minus 2017 Projection (as-filed) v Ch	Percent change ange over 2017 Projection (as-filed
CWIP for Incentive Transmission Projects					Talas minas zon Hojokion (as moa) i	ange erei zerr riejeaten (as met
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(52,720)	(83,451)	30,731	36.83%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(10,215,776)	(10,782,868)	567,092	5.26%
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	5,932,025	5,830,311	101,714	1.74%
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies						
39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40 Wage & Salary Allocator 41 Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	8.4852%	8.7246%	(0)	-2.74% n/m
41 Total ondistributed Stores Expense Allocated to Transmission 42 Construction Materials & Supplies	(Note N)	Attachment 5	146,133,983	142,252,190	3,881,793	2.73%
43 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%	5,001,755	2.1570
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	12,399,739	12,410,922	(11,183)	-0.09%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	548,337	715,287	(166,951)	-23.34%
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	12,948,075	13,126,209	(178,134)	-1.36%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	73,541,476	75,595,793	(2,054,317)	-2.72%
48 1/8th Rule 49 Total Cash Working Capital Allocated to Transmission	(Note S)	Zero (Line 47 * Line 48)	<u>0.0%</u> 0	0.0%	0	n/m
Network Upgrade Balance 50 Network Upgrade Balance	(Note N)	Attachment 5	(25,314,565)	(27,365,546)	2,050,981	7.49%
	(Note N)					
51 Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,132,993,185)	(1,110,547,025)	(22,446,160)	-2.02%
52 Rate Base		(Line 32 + Line 51)	3,447,509,610	3,526,747,873	(79,238,263)	-2.25%
perations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	204,853,614	203,173,765	1,679,849	0.83%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,636,891	10,746,900	(110,009)	-1.02%
55 Less: Account 565		Attachment 5	134,473,119	130,788,907	3,684,212	2.82%
56 Transmission O&M		(Lines 53 - 55)	59,743,604	61,637,958	(1,894,354)	-3.07%
Allocated Administrative & General Expenses						
57 Total A&G		323.197b	134,499,331	129,632,900	4,866,431	3.75%
58 Less Actual PBOP Expense Adjustment		Attachment 5	0	0	(0.005.750)	n/m
59 Less Property Insurance Account 924 60 Less Regulatory Asset Amortizations Account 930.2		323.185b Attachment 5	5,579,593	14,265,351 3,633,280	(8,685,758) (3,633,280)	-60.89% -100.00%
61 Less Regulatory Asset Anonizations Account 930.2	(Note D)	323.189b	22,853,804	25,261,821	(2,408,017)	-9.53%
Less General Advertising Exp Account 920		323.191b	22,053,004	1,818	(2,408,017)	-21.07%
63 Less Membership Dues	(Note C)	Attachment 5	787,865	159.725	628,140	393.26%
64 Administrative & General Expenses	(1010-0)	(Line 57 - Sum (Lines 58 to 63))	105,276,634	86,310,905	18,965,730	21.97%
65 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,917	7,530,274	1,402,644	18.63%
Directly Assigned A&G						
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,312	3,100,665	476,647	15.37%
68 General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,312	3,100,665	476,647	15.37%
70 Property Insurance Account 924	(Note F)	Attachment 5	5,579,593	14,265,351	(8,685,758)	-60.89%
			-,,	,,	(-,,)	

General Advertising Exp Account 930.1 - Education and Outreach Total Accounts 924 and 930.1 - General Gross Plant Allocator	Notes		2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
2 Total Accounts 924 and 930.1 - General 3 Gross Plant Allocator		Reference (FERC Form 1 reference, attachment, or instruction)	Z017 Form 1 data True-up	2016 Form 1 data 2016 data in Settlement model	•	nange over 2017 Projection (as-fi
3 Gross Plant Allocator		Attachment 5	0	0	0	n/m
		(Line 70 + Line 71)	5,579,593	14,265,351	(8,685,758)	-60.89%
		(Line 12)	23.0777%	23.3215%		
4 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,287,643	3,326,897	(2,039,255)	-61.30%
5 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,541,476	75,595,793	(2,054,317)	-2.72%
preciation & Amortization Expense						
Depreciation Expense						
Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986	104,655,006	2,122,980	2.03%
7 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885	41,404,035	(1,583,150)	-3.82%
8 Intangible Amortization	(Note H)	Attachment 5	40,052,602	36,791,866	3,260,736	8.86%
9 Total		(Line 77 + Line 78)	79,873,487	78,195,901	1,677,586	2.15%
0 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%	(11.050)	0.000/
1 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413	6,822,273	(44,859)	-0.66%
2 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
3 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399	111,477,279	2,078,121	1.86%
kes Other Than Income						
4 Taxes Other than Income Taxes		Attachment 2	38,104,944	37,145,684	959,260	2.58%
5 Total Taxes Other than Income Taxes		(Line 84)	38,104,944	37,145,684	959,260	2.58%
Long-Term Debt Account 221 Bonds		Attachment 14	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
87 Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88 Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89 Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
00 Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
21 Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950	11,992,787	(1,018,837)	-8.50%
22 Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966	31,458,867	(3,121,901)	-9.92%
3 Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591	6,095,145	(635,554)	-10.43%
Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561	63,587	(11,026)	-17.34%
95 Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
06 Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824	7,058,983,019	(57,055,195)	-0.81%
Long Term Debt Cost						
	(Notes R & T)	Attachment 14	360,014,410	359,474,830	539,580	0.15%
······································	(Note R)	Attachment 14	0	0	0	n/m
98 Less Hedging Expense	(Note T)	Attachment 14	4,121,973	4,142,215	(20,241)	-0.49%
98 Less Hedging Expense			000 505	667,665	(28,070)	
 Less Hedging Expense Account 428 Amortized Debt Discount and Expense 	(Note T)	Attachment 14	639,595	007,005	(20,010)	-4.20%
 98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 		Attachment 14 Attachment 14	639,595 11,026	11,026	0	-4.20% 0.00%
98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 00 Account 428.1 Amortized Loss on Reacquired Debt 01 Less Account 429 Amortized Premium	(Note T)				(, , ,	
98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 00 Account 428.1 Amortized Loss on Reacquired Debt 01 Less Account 429 Amortized Premium	(Note T) (Note T)	Attachment 14	11,026	11,026	0	0.00%
98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 00 Account 428.1 Amortized Loss on Reacquired Debt 01 Less Account 429 Amortized Premium 02 Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) (Note T)	Attachment 14 Attachment 14	11,026 0	11,026	0	0.00% n/m

aded cells are inputs 105 Less Account 217 Reacquired Capital Stock (preferred) 106 Account 207 Premium on Preferred Stock 107 Account 207-208 Other Paid-In Capital (preferred) 108 Less Account 213 Discount on Capital Stock (preferred) 109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock Common Stock		Notes	Reference (FERC Form 1 reference, attachment, or instruction) Attachment 14 Sum Lines 104 through 109 Attachment 14 (Enter positive)	2017 Form 1 data True-up 0 0 0 0 2,397,600	2016 Form 1 data 2016 data in Settlement model 7 Tru 0 0 0 0 0 0 2,397,600	Absolute change Uue-up value minus 2017 Projection (as-filed) v 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Percent change Change over 2017 Projection (as-file n/m n/m n/m n/m
106 Account 207 Premium on Preferred Stock 107 Account 207-208 Other Paid-In Capital (preferred) 108 Less Account 213 Discount on Capital Stock (preferred) 109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock Common Stock			Attachment 14 Attachment 14 Attachment 14 <u>Attachment 14</u> Sum Lines 104 through 109	0 0 0 0	0 0 0 0 0	0 0 0 0 0	n/m n/m n/m n/m
106 Account 207 Premium on Preferred Stock 107 Account 207-208 Other Paid-In Capital (preferred) 108 Less Account 213 Discount on Capital Stock (preferred) 109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock Common Stock			Attachment 14 Attachment 14 Attachment 14 <u>Attachment 14</u> Sum Lines 104 through 109	0 0 0 0	0 0 0	0 0 0	n/m n/m n/m
108 Less Account 213 Discount on Capital Stock (preferred) 109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock			Attachment 14 Attachment 14 Sum Lines 104 through 109	0	0	0	n/m
108 Less Account 213 Discount on Capital Stock (preferred) 109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock			Attachment 14 Sum Lines 104 through 109	0	0	0	n/m
109 Less Account 214 Capital Stock Expense (preferred) 110 Total Preferred Stock 111 Preferred Dividend Common Stock			Attachment 14 Sum Lines 104 through 109			-	
110 Total Preferred Stock 111 Preferred Dividend Common Stock			Sum Lines 104 through 109	2,397,600	2,397,600	0	
Common Stock			Attachment 14 (Enter positive)			0	0.00%
				161,902	161,902	0	0.00%
12 Proprietary Capital			Attachment 14	7,497,597,604	7,531,558,737	(33,961,133)	-0.45%
13 Less: Total Preferred Stock			(Line 110)	2,397,600	2,397,600	0	0.00%
14 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earl	rnings		Attachment 14	116,833,919	139,867,117	(23,033,198)	-16.47%
15 Less: Account 219	-		Attachment 14	(12,567,851)	(11,852,626)	(715,224)	-6.03%
16 Total Common Stock			Sum Lines 112 through 115	7,390,933,935	7,401,146,646	(10,212,711)	-0.14%
17 Debt percent	Total Long Term Debt (N	otes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%	48.98%	-0.18%	
8 Preferred percent	Preferred Stock		(Line 10 / (Lines 90 + 110 +116))	0.02%	0.02%	0.00%	
19 Common percent		otes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%	51.00%	0.18%	
20 Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost =		(Line 103 / Line 96)	5.21%	5.16%	0.05%	
	Preferred Dividends /						
I Preferred Cost 2 Common Cost	Total Preferred Stock Common Stock	(Note H)	(Line 111 / Line 110) Fixed	6.75% 9.80%	6.75% 9.80%	0.00%	
0 Weishard Oser of Data			(15-2447*15-2400)	0.54%	0.50%		
 Weighted Cost of Debt Weighted Cost of Preferred 	Total Long Term Debt (WCLTD) Preferred Stock		(Line 117 * Line 120) (Line 118 * Line 121)	2.54% 0.00%	2.53% 0.00%		
5 Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%	5.00%		
6 Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%	7.53%	0.03%	
7 Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207	265,454,053	(4,844,846)	-1.83%
nposite Income Taxes							
Income Tax Rates 6 FIT = Federal Income Tax Rate		(Note G)		35.00%	35.00%	0.00%	
 8 FIT = Federal Income Tax Rate 9 SIT = State Income Tax Rate or Composite 		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
0 p	(percent of federal income tax deductible for		Per state tax code	0.00%	0.00%	0.00%	
	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *		•••	37.951%	37.951%		
2 T / (1-T)	···· · · · · ·			61.163%	61.163%		
ITC Adjustment 3 Amortized Investment Tax Credit - Transmission Related			Attachment 5	(969,214)	(1,150,336)	181,121	15.75%
ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,562,015)	(1,853,915)	291,900	15.75%
35 Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/Re	OR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	105,791,280	107,834,389	(2,043,109)	-1.89%
36 Total Income Taxes			(Line 134 + Line 135)	104,229,266	105,980,474	(1,751,209)	-1.65%

Revenue Requirement

Summary

Shade Cells are inputs Notes Reference (FERC Form 1 reference) 137 Net Property, Plent & Equipment (Line 32) 138 Total Adjustment to Rane Base (Line 32) 139 Rate Base (Line 52) 141 Total Transmission OAM (Line 53) 142 Transmission OAM (Line 53) 143 Transmission OAM (Line 53) 144 Income Soft Han Income (Line 136) 145 Gross Revenue Requirement (Line 136) 144 Income Taxes (Line 136) 145 Gross Revenue Requirements Associated with Excluded Transmission Facilities (Line 147) 146 Inclusion Plant In Service (Line 15) 147 Excluded Transmission Facilities (Line 147) 148 Inclusion Rato (Line 146) 149 Inclusion Rato (Line 146) 151 Adjusted Gross Revenue Requirement (Line 146) 153 Net Revenue Requirement 15 (Line 146) 154 Inclusion Rato (Line 152) 155 <			Absolute change	Percent change
138 Total Adjustment to Rate Base (Line 51) 139 Rate Base (Line 75) 141 Total Transmission O&M (Line 75) 142 Taxes Other than Income (Line 83) 143 Investment Return (Line 85) 144 Income Taxes (Line 130) 145 Gross Revenue Requirement (Sum Lines 140 to 144) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 147 Excluded Transmission Facilities (Note J) 148 Included Transmission Facilities (Note J) 149 Inclusion Ratio (Line 145) 151 Adjusted Gross Revenue Requirement (Line 145) 152 Revenue Requirement (Line 145) 153 Net Revenue Requirement (Line 151 - Line 152) 154 Gross Revenue Requirement (Line 151 - Line 152) 155 Revenue Requirement (Line 151 - Line 152) 154 Gross Revenue Requirement (Line 151 - Line 152) 155 Net Flant Carrying Charge (Line 154 - Line 75) 156 Revenue Creditis Attachment	erence, attachment, or instruction) 2017 Form 1 data True-up	2016 Form 1 data 2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed) v	Change over 2017 Projection (as
138 Total Adjustment to Rate Base (Line 51) 139 Rate Base (Line 75) 141 Total Transmission O&M (Line 75) 142 Taxes Other than Income (Line 83) 143 Investment Return (Line 15) 144 Income Taxes (Line 136) 145 Gross Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 147 Excluded Transmission Facilities (Line 15) 148 Inclusion Ratio (Line 15) 149 Inclusion Ratio (Line 140) 141 Inclusion Ratio (Line 140) 142 Inclusion Ratio (Line 143) 144 Inclusion Ratio (Line 145) 151 Adjusted Gross Revenue Requirement (Line 145) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) 154 Gross Revenue Requirement (Line 151) 155 Net Plant Carrying Charge (Line 154) 154 Gross Revenue Requirement (Line 152) 155 Net Plant Carrying Charge	4,580,502,795	4,637,294,898	(56,792,103)	-1.22%
139 Rate Base (Line 52) 140 Total Transmission O&M (Line 75) 147 Total Transmission OAM (Line 83) 142 Taxes Other than Income (Line 83) 143 Investment Return (Line 17) 144 Income Taxes (Line 130) 145 Gross Revenue Requirement (Sum Lines 140 to 144) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 145 Exclude Transmission Pacilities (Note J) 146 Transmission Pacilities (Line 147) 147 Included Transmission Pacilities (Line 144) - Line 147) 148 Included Transmission Pacilities (Line 144) - Line 146) 150 Gross Revenue Requirement (Line 145) 151 Adjusted Gross Revenue Requirement (Line 151) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 154 - Line 76) 154 Gross Revenue Requirement (Line 154 - Line 76) 155 Net Plant Carrying Charge (Line 154 - Line 76) 156 Net Plant Carrying Charge with	(1,132,993,185)	(1,110,547,025)		-2.02%
141 Total Transmission Depreciation & Amorization (Line 85) 142 Taxes Other than income (Line 85) 143 Investment Return (Line 150) 144 Income Taxes (Line 150) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirement Associated with Excluded Transmission Facilities 145 Gross Revenue Requirement (Line 15) 148 Included Transmission Facilities (Line 147) 149 Included Transmission Facilities (Line 147) 149 Included Transmission Facilities (Line 146) 150 Gross Revenue Requirement (Line 146) 151 Adjusted Gross Revenue Requirement (Line 147) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) 153 Net Revenue Requirement (Line 150) 154 Gross Revenue Requirement (Line 150) 155 Net Plant Carrying Charge (Line 150) 156 Net Plant Carrying Charge (Line 150) 157 Net Plant Carrying Charge witho	3,447,509,610	3,526,747,873	(79,238,263)	-2.25%
111 Total Transmission Depreciation & Amorization (Line 85) 124 Taxes Other than income (Line 85) 123 Investment Return (Line 136) 124 Income Taxes (Line 136) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 127 Excluded Transmission Facilities (Line 150) 128 Included Transmission Facilities (Line 147) 128 Included Transmission Facilities (Line 147) 129 Inclusion Ratio (Line 146) 120 Gross Revenue Requirement (Line 146) 121 Adjusted Gross Revenue Requirement (Line 147) 128 Revenue Credits Attachment 3 129 Net Plant Carrying Charge (Line 151) 120 Net Plant Carrying Charge (Line 152) 121 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76) - Line 155 123 Net Plant Carrying Charge without Depreciation, Return and Taxes (Line 154 - Line 76) - Line 154	73,541,476	75,595,793	(2,054,317)	-2.72%
12 Taxes Other than Income (Line 85) 14 Income Taxes (Line 127) 144 Income Taxes (Line 136) 145 Gross Revenue Requirement (Sum Lines 140 to 144) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 147 Excluded Transmission Facilities (Line 146) 148 Included Transmission Facilities (Line 147) 149 Included Transmission Facilities (Line 146) 149 Gross Revenue Requirement (Line 147) 141 Included Transmission Facilities (Line 147) 141 Included Transmission Facilities (Line 147) 141 Included Transmission Facilities (Line 147) 142 Gross Revenue Requirement (Line 148) 153 Net Revenue Requirement (Line 151) 154 Gross Revenue Requirement (Line 150) 155 Net Plant Carrying Charge (Line 150) 156 Net Plant Carrying Charge (Line 153) 157 Net Plant Carrying Charge Strue and Taxes (Line 154) 158 Net Plant Carrying Charg	113,555,399	111,477,279	2,078,121	1.86%
13 Investment Return (Line 127) 144 Income Taxes (Line 127) 145 Gross Revenue Requirement (Sum Lines 140 to 144) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 147 Excluded Transmission Facilities (Line 15) 148 Included Transmission Facilities (Une 144) 149 Included Transmission Facilities (Line 147) 149 Included Transmission Facilities (Line 144) 144 Included Transmission Facilities (Line 145) 144 Included Transmission Facilities (Line 145) 144 Included Transmission Facilities (Line 147) 145 Included Transmission Facilities (Line 145) 144 Incluse Gross Revenue Requirement (Line 145) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) 154 Gross Revenue Requirement (Line 156) 155 Net Plant Carrying Charge (Line 156) 156 Net Plant Carrying Charge without Depreciation (Line 157) 157 Net Plant C	38.104.944	37.145.684	959,260	2.58%
144 Income Taxes (Line 136) 145 Gross Revenue Requirement (Sum Lines 140 to 144) Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 146 Transmission Facilities (Line 15) 147 Excluded Transmission Facilities (Line 146 - Line 147) 148 Included Transmission Facilities (Line 148 / Line 146) 149 Included Transmission Facilities (Line 148 / Line 146) 149 Gross Revenue Requirement (Line 147) 151 Adjusted Gross Revenue Requirement (Line 147) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 150) 154 Met Quirement (Line 151 - Line 152) 155 Net Plant Carrying Charge (Line 156) 156 Net Plant Carrying Charge (Line 157 - Line 25 + Line 34) 157 Net Plant Carrying Charge without Depreciation (Line 156 - Line 76 - Line 127 - Line 25 + Line 130) 158 Net Plant Carrying Charge without Depreciation, Revenue Requirement per 100 Basis Point Increase in ROE (Line 159 - Line 143 - Line 143 - Line 143 - Line 144 - Line 76 - Line 127 - Line 25 + Line 34) 159 Net Plant Carrying Charge Part 100 Basis Point Increase in ROE (Line 157 - Line 143	260,609,207	265,454,053	(4,844,846)	-1.83%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 146 Transmission Plant In Service (Line 15) 147 Excluded Transmission Facilities (Line 146 - Line 147) 148 Included Transmission Facilities (Line 146) (Line 146) 149 Included Transmission Facilities (Line 147) (Line 148) 150 Gross Revenue Requirement (Line 145) (Line 145) 151 Adjusted Gross Revenue Requirement (Line 149 * Line 150) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 150) (Line 154 - Line 70) 154 Gross Revenue Requirement (Line 150) (Line 154 - Line 70) 155 Net Plant Carrying Charge (Line 150) (Line 154 - Line 70) 155 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 70) (Line 154 - Line 70) 156 Net Plant Carrying Charge Early and Taxes (Line 154 - Line 70) Line 154 - Line 70) 157 Net Plant Carrying Charge P 100 Basis Point increase in ROE (Line 151 - Line 76)	104,229,266	105,980,474	(1,751,209)	-1.65%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) 146 Transmission Plant In Service (Line 15) 147 Excluded Transmission Facilities (Line 146 - Line 147) 148 Included Transmission Facilities (Line 146) (Line 146) 149 Included Transmission Facilities (Line 147) (Line 148) 150 Gross Revenue Requirement (Line 147) (Line 148) 151 Adjusted Gross Revenue Requirement (Line 149) Line 140) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) - Line 152) Net Plant Carrying Charge (Line 150) (Line 151 - Line 152) Net Plant Carrying Charge (Line 156) (Line 157 - Line 25 + Line 34) 156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76) 157 Net Plant Carrying Charge Calculation per 100 Basis Point Increase in ROE (Line 150 - Line 143 - Line 144) 157 Net Plant Carrying Charge Pathou Carege per 100 Basis Point Increase in ROE (Line 151 - Line 76) 158 Net Plant Carrying Charge per 100 Basis Point Increase in ROE (Line 151 - Line 76) <td></td> <td></td> <td></td> <td></td>				
146 Transmission Plant In Service (Line 15) 147 Excluded Transmission Facilities (Note J) Attachment 15 148 Included Transmission Facilities (Line 146) (Line 147) 149 Inclusion Ratio (Line 148) (Line 146) 150 Gross Revenue Requirement (Line 145) 151 Adjusted Gross Revenue Requirement (Line 149) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) 154 Gross Revenue Requirement (Line 150) 155 Net Plant Carrying Charge (Line 151) 156 Net Plant Carrying Charge (Line 151) 157 Net Plant Carrying Charge (Line 154) 158 Net Plant Carrying Charge without Depreciation (Line 154) 157 Net Plant Carrying Charge Mithout Depreciation, Return, nor Income Taxes (Line 154) Line 155) 158 Net Plant Carrying Charge Foint increase in ROE (Line 154) (Line 150) 159 Gross Revenue Requirement period Basis Point increase in ROE (Line 153) Line 154) Line 150) 120 Net P	590,040,292	595,653,284	(5,612,992)	-0.94%
146 Transmission Plant In Service (Line 15) 147 Excluded Transmission Facilities (Note J) Attachment 15 148 Included Transmission Facilities (Line 146) (Line 147) 149 Inclusion Ratio (Line 148) Line 146) 150 Gross Revenue Requirement (Line 145) 151 Adjusted Gross Revenue Requirement (Line 147) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151) 154 Gross Revenue Requirement (Line 150) 155 Net Plant Carrying Charge (Line 151) 156 Net Plant Carrying Charge (Line 151) 157 Net Plant Carrying Charge without Depreciation (Line 154) 158 Net Plant Carrying Charge or Plant Basis Point increase in ROE (Line 154) 159 Gross Revenue Requirement ter 100 Basis Point increase in ROE (Line 151) 159 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 154) 150 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 154) 150 Net Revenue Requirement ter 100 (Line 153)				
148 Included Transmission Facilities (Line 146 - Line 147) 149 Inclusion Ratio (Line 148 / Line 146) 149 Gross Revenue Requirement (Line 145) 151 Adjusted Gross Revenue Requirement (Line 145) 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 150) 154 Gross Revenue Requirement (Line 150) 155 Net Plant Carrying Charge (Line 150) 156 Net Plant Carrying Charge (Line 150) 157 Net Transmission Plant (Line 154 - Line 34) 158 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) 157 Net Plant Carrying Charge vithout Depreciation (Line 154 - Line 76) / Line 155 158 Net Plant Carrying Charge vithout Depreciation (Line 154 - Line 76) / Line 155 159 Gross Revenue Requirement per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144) 160 Increased Return and Taxes (Line 150 - Line 143 - Line 144) 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 146) 162 Net Plant Carrying Charge per 100 Basis	6,122,640,457	6,051,719,907	70,920,550	1.17%
Hall Included Transmission Facilities (Line 146 - Line 147) Holusion Ratio (Line 148) Gross Revenue Requirement (Line 145) Adjusted Gross Revenue Requirement (Line 145) Si Adjusted Gross Revenue Requirement (Line 145) Kevenue Credits Attachment 3 Si Net Revenue Requirement (Line 150) Kevenue Grodits (Line 150) Net Plant Carrying Charge (Line 150) Gross Revenue Requirement (Line 150) Net Plant Carrying Charge (Line 154 - Line 34) Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 154 - Line 76) Gross Revenue Requirement per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144) Met Revenue Requirement per 100 Basis Point increase in ROE (Line 151 - Line 76) Met Revenue Requirement per 100 Basis Point increase in ROE (Line 152 - Line 25 + Line 34) Met Revenue Requirement per 100 Basis Point increase in ROE (Line 153 - Line 141 - Line 160) Met Revenue Requirement per 100 Basis Point increase in ROE	170,890,310	244,927,582	(74,037,272)	-30.23%
Hadussion Ratio (Line 148 / Line 146) Gross Revenue Requirement (Line 145) Adjusted Gross Revenue Requirement (Line 145) Adjusted Gross Revenue Requirement (Line 149 * Line 150) Revenue Credits Attachment 3 53 Net Revenue Credits Attachment 3 64 Gross Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 150) 155 Net Plant Carrying Charge (Line 154 - Line 75) 156 Net Transmission Plant (Line 154 - Line 75) 157 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 150 - Line 143 - Line 146) 159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 150 - Line 143 - Line 146) 161 Increased Return and Taxes (Line 150 - Line 143 - Line 146) 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 151 - Line 25 + Line 34) 164 Increased Return and Taxes (Line 154 - Line 76) / Line 155 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 151 - Line 25 + Line 34) <tr< td=""><td>5,951,750,147</td><td>5,806,792,325</td><td>144,957,822</td><td>2.50%</td></tr<>	5,951,750,147	5,806,792,325	144,957,822	2.50%
Gross Revenue Requirement (Line 145) Adjusted Gross Revenue Requirement (Line 145) Revenue Credits Attachment 3 152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 17 - Line 25 + Line 34) 154 Gross Revenue Requirement (Line 154 - Line 76) 154 Gross Revenue Requirement (Line 154 - Line 76) 155 Net Plant Carrying Charge (Line 154 - Line 76) 156 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) 157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 150 - Line 143 - Line 144 158 Net Plant Carrying Charge P100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 161 Increased Return and Taxes (Line 151 - Line 152) 162 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 151 - Line 76) / Line 152 163 Net Revenue Requirement for ROE (Line 161 / Line 162) 164 Net Revenue Requirement (Line 161 / Line 162) 165 Net Revenue Requirement (Line 161 / Line 162)	97.21%	95.95%		2.0070
Adjusted Gross Revenue Requirement (Line 149 * Line 150) Revenue Credits Attachment 3 152 Net Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 151 - Line 152) 155 Net Transmission Plant (Line 150) 156 Net Plant Carrying Charge (Line 154 - Line 76) 157 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) 158 Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE (Line 154 - Line 76 - Line 127 - Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes (Line 159 - Line 143 - Line 144 161 Increased Return and Taxes (Line 159 - Line 143 - Line 144 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 - Line 143 - Line 144) 162 Net Transmission IPant (Line 151 - Line 25 + Line 34) 163 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 - Line 143 - Line 144) 164 Increased Return and Taxes (Line 151 - Line 76) / Line 152) 165 Net Revenue Requirement per 100 Basis Point increas	590.040.292	595,653,284	(5,612,992)	-0.94%
Revenue Credits Attachment 3 152 Net Revenue Credits (Line 151 - Line 152) 153 Net Revenue Requirement (Line 151 - Line 152) 154 Gross Revenue Requirement (Line 151 - Line 25 + Line 34) 155 Net Plant Carrying Charge (Line 154 / Line 155) 156 Net Plant Carrying Charge without Depreciation (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 127 · 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144) 159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) 160 Increased Return and Taxes (Line 150 - Line 143 - Line 144) 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144) 162 Net Transmission Plant (Line 151 / Line 152) 163 Net Revenue Requirement (Line 151 - Line 143 - Line 144) 164 Increased Return and Taxes (Line 150 - Line 143 - Line 144) 165 Net Revenue Requirement Less Return and Taxes (Line 151 - Line 76) / Line 143 166 Net Revenue Requi				
152 Revenue Credits Attachment 3 153 Net Revenue Requirement (Line 151 - Line 152) 154 Gross Revenue Requirement (Line 151 - Line 150) 155 Net Transmission Plant (Line 157 - Line 25 + Line 34) 156 Net Plant Carrying Charge (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation (Line 154 / Line 155) 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 127 - 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 - Line 76 - Line 127 - Net Plant Carrying Charge per 100 Basis Point increase in ROE 152 Net Transmission Plant (Line 150 - Line 143 - Line 144 - Line 76 - Line 127 - Net Plant Carrying Charge per 100 Basis Point increase in ROE 159 Gross Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 163 + Line 76) / Line 162 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 76) / Line 162 164 Net Revenue Requirement (Line 163 / Line 76) (Line 163 / Line 76) 165 Net Revenue Requirement </td <td>573,571,553</td> <td>571,545,770</td> <td>2,025,782</td> <td>0.35%</td>	573,571,553	571,545,770	2,025,782	0.35%
53 Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 154 - Line 34) 155 Net Transmission Plant (Line 154 - Line 35) 156 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76 - Line 35) 157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 155) 157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 127 - 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 144 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 - Line 76) / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 - Line 76) / Line 162) 165 Net Revenue Requirement (Line 161 - Line 76) / Line 162) (Line 161 - Line 76) / Line 162) 165 Net Revenue Requirement (Line 161 - Line 76) Line 161 - Line 76) / Line 162)				
Net Plant Carrying Charge (Line 150) 154 Gross Revenue Requirement (Line 150) 155 Net Transmission Plant (Line 154 / Line 155) 156 Net Plant Carrying Charge without Depreciation (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 / Line 155) 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 169 Increased Return and Taxes (Line 159 + Line 160) 161 Net Revenue Requirement Less Return and Taxes (Line 159 + Line 160) 162 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 162 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 - Line 76) / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 - Line 76) / Line 162) 165 Net Revenue Requirement (Line 153) Attachment 5 166 Facility Credits under Secti	92,982,484	132,780,097	(39,797,613)	-29.97%
154 Gross Revenue Requirement (Line 150) 155 Net Transmission Plant (Line 150) 156 Net Plant Carrying Charge (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76 / Line 155) 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144 160 Increased Return and Taxes (Line 159 + Line 160) 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 157 - Line 143 - Line 144 162 Net Transmission Plant (Line 157 - Line 143 - Line 144 163 Net Prant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 143 - Line 144 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 160) 165 Net Revenue Requirement (Line 157 - Line 143 - Line 144 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 143 - Line 140) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 5	480,589,069	438,765,673	41,823,396	9.53%
154 Gross Revenue Requirement (Line 150) 155 Net Transmission Plant (Line 154) 156 Net Plant Carrying Charge (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76 / Line 155) 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144 160 Increased Return and Taxes (Line 150 - Line 143 - Line 144 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 162 Net Transmission Plant (Line 157 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 164 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 157 - Line 25 + Line 34) 165 Net Revenue Requirement (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30 of the OATT Attachment 5 <t< td=""><td></td><td></td><td></td><td></td></t<>				
155Net Transmission Plant(Line 17 - Line 25 + Line 34)156Net Plant Carrying Charge(Line 154 / Line 155)157Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes(Line 154 - Line 76 / Line 155)158Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE(Line 154 - Line 76 - Line 127 - Line 25 + Line 34)159Gross Revenue Requirement Less Return and Taxes(Line 154 - Line 76 - Line 127 - Line 25 + Line 34)161Net Revenue Requirement per 100 Basis Point increase in ROE(Line 150 - Line 143 - Line 144 - Line 159 + Line 160)162Net Transmission Plant(Line 157 + Line 25 + Line 34)163Net Plant Carrying Charge per 100 Basis Point increase in ROE(Line 157 - Line 25 + Line 34)164Net Plant Carrying Charge per 100 Basis Point increase in ROE(Line 159 + Line 160)165Net Revenue Requirement(Line 161 / Line 162)164Net Plant Carrying Charge per 100 Basis Point increase in ROE(Line 161 / Line 162)165Net Revenue Requirement(Line 153)166Facility Credits under Section 30.9 of the OATTAttachment 5176Transmission Incentive CreditAttachment 5188Interest on Network Upgrade FacilitiesAttachment 5189Net Zonal Revenue Requirement(Line 154 - Line 76 + 166 + 167 + 168)180Network Service Rate(Line 165 + 166 + 167 + 168)17012 CP Monthly Peak (MW)(Note I)Attachment 9a/9b	590,040,292	595,653,284	(5,612,992)	-0.94%
156 Net Plant Carrying Charge (Line 154 / Line 155) 157 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) / Line 155 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 127 - 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 144 160 Increased Return and Taxes (Line 159 + Line 160) 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 153) 165 Net Revenue Requirement (Line 161 / Line 162) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit <td>4,483,350,659</td> <td>4,539,652,249</td> <td>(56,301,590)</td> <td>-1.24%</td>	4,483,350,659	4,539,652,249	(56,301,590)	-1.24%
157 Net Plant Carrying Charge without Depreciation Line 154 - Line 76 / Line 155 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Line 154 - Line 76 - Line 127 - 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 144 160 Increased Return and Taxes Line 159 + Line 160) 161 Net Revenue Requirement per 100 Basis Point increase in ROE Line 159 + Line 160) 162 Net Transmission Plant (Line 157 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 76) / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 76) / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 76) / Line 162 165 Net Revenue Requirement (Line 161 / Line 76) / Line 162 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 1	13.1607%	13.1211%		1.2470
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 127 - Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 150 - Line 143 - Line 144 158 Increased Return and Taxes (Line 150 - Line 143 - Line 144 160 Increased Return and Taxes (Line 159 + Line 160) 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 161 / Line 162) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Revenue Requirement (Line 161 / Line 162) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b		10.8158%		
159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144 160 Increased Return and Taxes (Line 150 - Line 143 - Line 144 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 151 / Line 152) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 / Line 76) / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 153) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 5 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b		2.6338%		
159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144 160 Increased Return and Taxes (Line 150 - Line 143 - Line 144 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 151 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 5 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b				
160 Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 162 Net Transmission Plant (Line 159 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 / Line 162) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 7 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	4)	224 249 757	083.063	0.440/
61 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 62 Net Transmission Plant (Line 17 - Line 25 + Line 34) 63 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 64 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 65 Net Revenue Requirement (Line 153) 66 Facility Credits under Section 30.9 of the OATT Attachment 5 67 Transmission Incentive Credit Attachment 5 68 Interest on Network Upgrade Facilities Attachment 5 69 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 70 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b		224,218,757	983,063	0.44% -1.78%
162 Net Transmission Plant (Line 17 - Line 25 + Line 34) 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 / Line 162) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	393,276,764	400,422,047	(7,145,282)	
163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 / Line 162) 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	618,478,584	624,640,803	(6,162,219)	-0.99%
164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	4,483,350,659	4,539,652,249	(56,301,590)	-1.24%
165 Net Revenue Requirement (Line 153) 166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 7 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	13.7950%	13.7597%		
166 Facility Credits under Section 30.9 of the OATT Attachment 5 167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	2 11.4134%	11.4543%		
67 Transmission Incentive Credit Attachment 7 68 Interest on Network Upgrade Facilities Attachment 5 69 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 70 12 CP Monthly Peak (MW) (Note I)	480,589,069	438,765,673	41,823,396	9.53%
168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I)	0	0	0	n/m
169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	4,566,718	4,597,903	(31,185)	-0.68%
Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	1,468,174	1,047,559	420,615	40.15%
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	486,623,961	444,411,135	42,212,826	9.50%
171 Rate (\$/MW-year) (Line 169 / 170)	13,933	13,875	58	0.42%
	34,925	32,029	2,896	9.04%
172 Network Service Rate (\$/MW-year) (Line 171)	34,925	32,029	2.896	9.04%

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.

			2017 True-up	2017 Projection (as-filed))	
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data True-up	2016 Form 1 data 2016 data in Settlement model	Absolute change 7 True-up value minus 2017 Projection (as-filed)	Percent change Change over 2017 Projection (as-filed)
B Includes Transmission portion only.			The up	2010 data in Settlement model	7 True-up value minus 2017 Projection (as-nieu)	v Change over 2017 Projection (as-nieu)
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 subtra	acted 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 o	peration and reconciliat	ion for the first year.				
G The calculation of the Reconciliation revenue requirement according to Step 7 of Attac	•					
actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being recon		,				
the effective tax rates used in the formula shall be weighted by the number of days ea	. ,		ł			
by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 12						
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 F support its actual PBOP expense.	ERC. PacifiCorp will inc	clude in the Annual Update Informational Filing its annual actua	arial valuation report to			
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a fili	ng at FERC					
I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as	•	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 I	MidAmerican Energy Ho	oldings Company delivering refund to PacifiCorp.				
L Any gain from the sale of land included in Land Held for Future Use in the Formula Ra						
shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not inclu	0					
M The Update uses end of year balances and the True-up uses 13 monthly averages sh						
N The Update uses end of year balances and the True-up uses the average of beginning		ar balances shown on Attachments.				
O Placeholder that is zero until PacifiCorp receives authorization by FERC to include am	nounts.					
P Projected capital additions will include only the capital costs associated with plant exp The True-Up Adjustment will reflect the actual date the plant was energized and place		nd placed in service (as defined by the Uniform System of Acc	ounts) in that month.			
Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the		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 iss all gains and losses on hedges.			annual amortization for			
S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the follow	wing limitations:					
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash v PacifiCorp does not file a study in the time required, the amount of cash working capit June 1, 2014, and shall remain at zero until such time as the Commission, in response	al allowance includable	in the calculation of the ATRR under the Formula shall be zero	o dollars (\$0.00) as of			
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at le	1 0		,			
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or r issue FPA Section 205 filing.						
T These line items will include only the balances associated with long-term debt and sha	all exclude balances ass	ociated with short-term debt.				

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

Calculated from historical data-no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Description	Reference	Amount
Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$573,571,553
Revenue Credits:		
Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 <u>\$87,600,937</u> \$92,982,484
Interest on Network Upgrades	Attachment 5	\$1,468,174
Transmission Incentive Credit	Attachment 7	\$4,566,718
Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$486,623,961
Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,933
Rates:		
Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$34.925354
Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.910446
Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.671641
Daily Firm/Non-Firm Rates:		
On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134328
Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.095949
Non-Firm Hourly Rates:		
On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.40
Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.00
	Adjusted Gross Revenue Requirement Revenue Credits: Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits Interest on Network Upgrades Transmission Incentive Credit Annual Transmission Revenue Requirement Divisor - 12 Month Average Transmission Peak (MW) Rates: Transmission Rate (\$/kW-year) Transmission Rate (\$/kW-month) Weekly Firm/Non-Firm Rate (\$/kW-week) Daily Firm/Non-Firm Rates: On-Peak Days (\$/kW) Non-Firm Hourly Rates: On-Peak Hours (\$/MWh)	Adjusted Gross Revenue Requirement Appendix A, Line 151 Revenue Credits: Acct 456 - Allocable to Transmission Attachment 3, Line 6 Acct 456 - Allocable to Transmission Attachment 3, Line 12 Total Revenue Credits Line 2 + Line 3 Interest on Network Upgrades Attachment 7 Annual Transmission Incentive Credit Attachment 7 Annual Transmission Revenue Requirement Line 1 - Line 4 + Line 5 + Line 6 Divisor - 12 Month Average Transmission Peak (MW) Appendix A, Line 170 Rates: Transmission Rate (\$/kW-year) Line 9 / 12 months Line 9 / 12 months Weekly Firm/Non-Firm Rate (\$/kW-week) Line 9 / 52 weeks Daily Firm/Non-Firm Rates: On-Peak Days (\$/kW) Off-Peak Days (\$/kW) Line 11 / 5 days Non-Firm Hourly Rates: On-Peak Hours (\$/MWh)

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

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(1,074,808,636)	1,858,489	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E	Ξ)			At	tachment 1a input>	(1,090,788,886)

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 A	DIT-190	в	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	0						
Employee B							
287220	720.560 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0		Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
20/402	720.620 FAS 156 SERP LIADINIY	0	0	0	0	0	
FAS 133 De	ivatives:	0	0	0	0	0	
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory	iabilities:	0	0	0	0	0	
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
201200							Jim Druger Frant and Coistrip Unit 4.

							•
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	0	0	C	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
007040	705.245 RL - OR Direct Access 5 Yr Opt out	199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,377,710	1,377,710	0	0	(Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration)
287213	425.381 RL - BPA Balance Act - ID						under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	(This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below- the-line.
287227 287229	705.531 RL UT Solar Feed-in Tariff - NC 705.527 RL CA Solar Feed-in Tariff - NC	<u>6,015,245</u> 461,911	<u>6,015,245</u> 461,911	0	0	(Regulatory liability established to record UT solar Feed in Tarriff. Regulatory liability established to record CA solar Feed in Tarriff.
201229	705.527 RL CA Solar Feed-In Tanii - NC	1,209,170	1,209,170	0	0		Regulatory liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent						power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0		Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865 7,608,767	1,836,865 7,608,767	0	0		Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT <u>Energy Cost Adjustment Mechanism, or UT ECAM.</u> Regulatory liability established for noncurrent portion of recoverable net
287233	705.515 RL - Deferred Excess NPC - OR - noncurrent	1,000,767	7,000,767	0	0		power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755 RL-Noncurrent Reclass-Other	0	0	0	0	(D This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	(Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
201200		0	0	0	0	(The giveback entails capital investments in emission control equipment
287239	705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911				in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253	705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0		Aggulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related
287255	705.451 Reg Lia - OR Property Ins Reserve	0	U	0			property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	C C	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	C	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
		33,666	33,666	0	0	(Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259	705.455 RL - Property Insurance Reserve - WY	2,963,801	2,963,801	0	0	(incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262	100.100 RL ITC	175,610	175,610	0	0	(IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment
287268	415.706 RL - 50% Bonus Tax Depr - WY	154,906	154,906	0	0		related to bonus tax depreciation. Regulatory Liability, a Revenue Balancing Account, or RBA, was
287271	705.336 RL - Sale of REC - UT - Noncurrent						established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337 RL - Sale of REC - WY - Noncurrent	198,605	198,605	0	0	(Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by
		12,913	12,913	0	0	C	Regulatory liability established to record OR REC's.
287274	705.261 RL - Sale of RECs - OR	104,188	104,188	0	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284	610.147 Reg Liability-Other - Balance Reclass	104,100	104,100	0	U		to debit/credit balances.
287288	415.804 RTO Grid West N/R - OR	0	0	0	0	C	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
	705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	0	0	C	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299		(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304	610.146 OR Reg Asset/Liab Cons	852,229	852,229	0	0	(per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated
287312	105.402 ARO Reg Liabilities						with FAS 143 asset retirement obligations.

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No. 1 No. 1 <th< td=""><td>2022/40 745 720 NRV Device Act, 194</td><td>446,030</td><td>446,030</td><td>0</td><td>0</td><td>which is subsequently reimbursed by BPA. The Company receives a</td></th<>	2022/40 745 720 NRV Device Act, 194	446,030	446,030	0	0	which is subsequently reimbursed by BPA. The Company receives a
Norm Norm <th< td=""><td>28/316 /15.720 NW POwer Act - WA</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0 Regulatory liability established for imputed revenue associated with a th SMUD (Sacramento Municipal Utility District) power sale equal to the</td></th<>	28/316 /15.720 NW POwer Act - WA	0	0	0	0	0 Regulatory liability established for imputed revenue associated with a th SMUD (Sacramento Municipal Utility District) power sale equal to the
2020 0.00000 0.00000 0.00000						
2020 0.00000 0.00000 0.00000	287320 910.560 SMUD Revenue Imputation-UT					
2019 2019 <td< td=""><td></td><td></td><td></td><td>0</td><td>0</td><td></td></td<>				0	0	
Hase FOOd that has be: 'Y' Inclusion		1,671,552	1,671,552	0	0	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	287438 415.800 RTO Grid West N/R Allowance	0	0	0	0	
3100 1500	287439 415.805 RTO Grid West Notes Rec - WY	0	Ŭ		Ű	the organization Grid West, an RTO (regional transmission organization
2014 00.50 Total book (h00 - iskling space logg (isk = redunded or is a constant with a space logg (isk = redunded or is a constant with a space logg (isk = redunded or is a constant with a space logg (isk = redunded or isk =	287440 415.806 RTO Grid West Notes Rec - ID	0	0	U	0	portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
BUTLE Description Description <thdescripion< th=""> <thdescription< th=""> <thdes< td=""><td>287441 605.100 Trojan Decom Cost-Regulatory Asset</td><td>2,061,769</td><td>2,061,769</td><td>0</td><td>0</td><td>(ARO) Liability representing future reclamation costs associated with the</td></thdes<></thdescription<></thdescripion<>	287441 605.100 Trojan Decom Cost-Regulatory Asset	2,061,769	2,061,769	0	0	(ARO) Liability representing future reclamation costs associated with the
2146 60.12 R. Uffber Genry Lighte 60.35 0 <	287442 610.135 SB 1149 Costs	U	0	U	U	implementation of the open access option prescribed by Oregon Senate
2013 10.13 R. WA Law Entrop Pogen 77.13 77.14<		600,284	600,284	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
2016 B. 0.1 A Law Keng, Program 0 0 0 0		761,145	761,145	0	0	0 Regulatory liability established to record revenues received from
2023 D 2529 R - los Sy Pagen 0R 90.00	287453 610.143 RL - WA Low Energy Program					customers which are then granted to qualifying low income recipients
20173 NG.270 R Bue Sky Program CA Image: Sky Program CA <td></td> <td>966,416</td> <td>966,416</td> <td>0</td> <td>0</td> <td></td>		966,416	966,416	0	0	
26747 75.271 R Bus Sky Program VA. 96.007	287473 705 270 PL - Blue Sky Program OP					program, which are then used to purchase renewable energy certificates
20174 705 271 RL - Blus Skp Program VA P		98,007	98,007	0	0	
28/16 75.272 R.: Bus Bay Program CA 6 8,960 0 6 Rightatory labily stabilized stabilized to record revenues models from cationers y Bus Biy Program, which is the finance to proceed from cationers participating in the corrency Bus Biy Program (T 28/17 705.272 R.: Bus Bay Program (T 2.558.143 0 0 Registrom (Second Second Sec	287474 705.271 RL - Blue Skv Program WA					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificate:
20175 705.272 RL - Bug Sky Program CA 2000 Point Sky Program (An are fin used to particulate menosite energy configant scatters and scatters and sca		87,669	87,669	0	0	
22727 70.274 RL Blus Sky Pogen UT Calibre stripting in the company Blue Sky meakable entry: 28747 70.274 RL Blue Sky Pogen UT 57.73 0 0 Repatibus Hilling strabilished is concident entry: 28747 70.274 RL Blue Sky Pogen UT 214.116 214.116 0 0 Repatibus Hilling strabilished is concident entry: 28747 70.275 RL - Blue Sky Pogen UT 1.098.12 214.116 0 0 Repatibus Hilling strabilished is concident entry: 000000000000000000000000000000000000	287475 705.272 RL - Blue Sky Program CA					program, which are then used to purchase renewable energy certificate
19777 705.274 RL - Blue Sky Program ID 97.73 57.73 0 0 Regulatory liability established to record revenues recorder from customers participating in the company's Blue Sky Bengram VY 287.78 705.275 RL - Blue Sky Program IV 214.116 0 0 Regulatory liability established to record revenues recorder from customers participating in the company's Blue Sky Program VY 287.78 705.275 RL - Bue Sky Program VY 0 0 Regulatory liability established to record revenues recorder from customers participating in the company's Blue Sky Program VY 287.48 415.926 RL - Depre 0 0 Regulatory liability established to record Oregonas share of the descent decreased depreciation due to the implementation of new rates customers and the sky Program VY 287.48 415.927 RL - Depre 0 0 0 0 Regulatory liability established to record Versitian development decreased depreciation due to the implementation of new rates customers and resources and speciation due to the references and decreased depreciation due to the references and decreased depreciation due to the references and resources accepted and the total textomers as purposes. 287.49 DTA Skine Outstable Combinion camponers Skine Skine Methanian Lines Camponers and the skine record second depreciation due to the references and depresource skine of the decluston state sup poses. <td>287476 705 273 PL - Blue Sky Brogram LIT</td> <td>2,558,143</td> <td>2,558,143</td> <td>0</td> <td>0</td> <td></td>	287476 705 273 PL - Blue Sky Brogram LIT	2,558,143	2,558,143	0	0	
287.47 765.275 RL -Blue Sky Program WY Pagelatory lability established to record page base received from company's Bus Sky reveasable energy contraint on the method to protraine the dest participation in the method to protraine the destination of the method to protraine the destin the		57,733	57,733	0	0	
28747 7.05.275 RL - Bue Sky Pogram WY Image: Sign of the second program with an early operation of the used operation operation of the used operation operatioperation operation operation operation operation o		214,116	214,116	0	0	
27486 415 202 RL - Degre decreased depreciation of new rates on January 1, 2014. 28748 15 207 RL - Degre 0 0 0 0 Requisitory liability estabilitor on env rates on January 1, 2014. 28748 15 527 RL - Degre 0 0 0 0 0 Requisitory liability estabilitor on env rates on January 1, 2014. 28728 15 527 RL - Degre 0 <td< td=""><td>287478 705.275 RL - Blue Sky Program WY</td><td></td><td></td><td></td><td></td><td>program, which are then used to purchase renewable energy certificates</td></td<>	287478 705.275 RL - Blue Sky Program WY					program, which are then used to purchase renewable energy certificates
27487 15.927 RL - Depre default of decreased depretation of even rates on anyowerd of the implementation of new rates on anyowerd of state income tax purposes. 287280 DTA State Charitable Contribution Limit 310.658 310.658 0 <td>287486 415.926 RL - Depre</td> <td>1,098,152</td> <td>1,098,152</td> <td>0</td> <td>0</td> <td>decreased depreciation due to the implementation of new rates on</td>	287486 415.926 RL - Depre	1,098,152	1,098,152	0	0	decreased depreciation due to the implementation of new rates on
State Carryforwards 0	287497 415 927 PL Depre	(2,523)	(2,523)	0	0	deferral of decreased depreciation due to the implementation of new
287437 DTA Net Operating Loss Carryforward-State (28,018,000) (28,018,000) 0 0 Federal income banefit for the deduction state taxes associated with state net operating loss carryforward. 287439 DTA Federal Detriment of State NOL (28,018,000) 0 0 0 0 Federal income banefit for the deduction state taxes associated with state net operating loss carryforward. 287431 DTA State Income Detriment of State NOL 2,104,918 0	State Carryforwards	0	0	0	0	0
287437 DTA Net Operating Loss Camforwerd-State C800 6,000 C80,016,000 C80,016,000 C80,016,000 C80,016,000 C9 C9 </td <td>287280 DTA State Charitable Contribution Limit</td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td>	287280 DTA State Charitable Contribution Limit			0	0	
287449 DTA Federal Detriment of State NOL (28,018,906) (28,018,906) 0 0 0 0 Federal income benefit for the deduction state taxes associated with state incore tax cardio varial. 287371 DTA 930.100 Oregon BETC Credits 2,104,918 2,104,918 0 0 0 RETC's. 287371 DTA 930.100 Oregon BETC Credits 2,136,632 2,136,632 0 0 0 Oregon state income tax credit carryforward. 287491 DTA BETC Purchased Credits 837,770 837,770 0 0 0 Oregon state income tax credit carryforward. 287497 DTA BETC Purchased Gain 11,489,339 11,489,339 0 </td <td></td> <td>79,743,336</td> <td>79,743,356</td> <td>0</td> <td>U</td> <td>o State net operating loss carrytorward for income tax purposes.</td>		79,743,336	79,743,356	0	U	o State net operating loss carrytorward for income tax purposes.
287449 DTA Federal Detriment of State NOL state net operating loss carryforward. 287371 DTA 930.100 Oregon BETC Credits 2,104,918 2,104,918 0	287437 DTA Net Operating Loss Carryforwrd-State					
287371 DTA 930.100 Oregon BETC Credits 2,104,918 2,104,918 0 0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). 287491 DTA BETC Purchased Credits 2,136,632 2,136,632 0 0 Oregon state income tax credit carryforward. 287491 DTA BETC Purchased Credits 837,770 837,770 0 0 0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. 287497 DTA BETC Purchased Gain 11,489,339 11,489,339 0 0 0 Idaho state income tax credit carryforward. 287499 DTA Colorado Tax Credit Carryforward 11,489,339 11,489,339 0 0 0 Colorado state income tax credit carryforward. 287269 DTA Colorado Tax Credit Carryforward 0 0 0 0 0 0 0 287275 DTA AZ State Tax Credit Carryforward 316,327 316,327 0	287449 DTA Federal Detriment of State NOL	(28,018,906)	(28,018,906)	0	0	
287491 DTA BETC Purchased Credits 2,136,632 0 0 Oregon state income tax credit carryforward. 287491 DTA BETC Purchased Credits 837,770 837,770 0 0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. 287497 DTA BETC Purchased Gain 11,489,339 0 0 0 Ideo state income tax credit carryforward. 287497 DTA ldaho ITC Carryforward 11,489,339 0 0 0 Ideo state income tax credit carryforward. 287269 DTA Colorado Tax Credit Carryforward 181,414 181,414 181,414 0 0 0 Oregon state income tax credit carryforward. 287275 DTA AZ State Tax Credit Carryforward 0		2,104,918	2,104,918	0	0	0 Accrued liability for purchased Oregon Business Energy Tax Credits
287497 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward 0 0 0	2013/1 DTA 330.100 Oregon BETC Creats	2,136,632	2,136,632	0	0	
28747 DTA BETC Purchased Gain Tax Credits. 28749 DTA Idaho ITC Carryforward 11,489,339 11,489,339 0 0 Idaho state income tax credit carryforward. 28749 DTA Idaho ITC Carryforward 11,489,339 11,489,339 0 0 Idaho state income tax credit carryforward. 287269 DTA Colorado Tax Credit Carryforward 181,414 181,414 0 0 Colorado state income tax credit carryforward. 287269 DTA AC credit Carryforward 0 0 0 0 Arizona state income tax credit carryforward. 287275 DTA AZ State Tax Credit Carryforward 316,327 316,327 0 0 0 California state income tax credit carryforward. 287281 DTA CA AMT Credit Carryforward 316,327 316,327 0 0 0 California state income tax credit carryforward. 287281 DTA CA AMT Credit Carryforward 0 0 0 0 0 0 287281 DTA CA AMT Credit Carryforward 0 0 0 0 0 0 287281 DTA CA AMT Credit Carryforward 0 0 0 0	287491 DTA BETC Purchased Credits					
287494 DTA ldaho ITC Carryforward 11,489,339 0 <td>287497 DTA BETC Purchased Gain</td> <td>837,770</td> <td>837,770</td> <td>0</td> <td>0</td> <td></td>	287497 DTA BETC Purchased Gain	837,770	837,770	0	0	
287269 DTA Colorado Tax Credit Carryforward O O O O O 287275 DTA AZ State Tax Credit Carryforward O O O O O 287281 DTA CA AMT Credit Carryforward 316,327 316,327 O O O 287281 DTA CA AMT Credit Carryforward 316,327 O O O O 0 0 0 0 O O O				0	0	
287275 DTA AZ State Tax Credit Carryforward 0 0 0 Arizona state income tax credit carryforward. 287281 DTA CA AMT Credit Carryforward 316.327 316.327 0 0 0 287281 DTA CA AMT Credit Carryforward 0 0 0 0 0 0 0 0 0 0 0 0		181,414	181,414	0	0	0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward 316,327 0		0	0	0		Arizona state income tay credit carryforward
0 0 0 0 0 0 0 0 0 0 0		316,327	316,327	0	0	
Loss Continencies		0	0	0	0	0
loss Contingencies		U	0	0	U	
	Loss Contingencies					

			-	- 1	
287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual					
	0	0	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287341 910.530 Injuries & Damages		0		0	
	U	U	U	U	0
	0	0	0	U	0
Asset Retirement Obligations					
287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	U	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0	0	0	0	0
287210 505.115 Sales & Use Tax Audit Exp	95,248	95,248	0	0	0 Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Rec Joint Owners	<u>158,129</u> 1,753,017	158,129 1.753.017	0	0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners 287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	O Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	0 To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	0 Eagle Mountain contract liabilities not currently deductible for income tax
	331,401	331,401	0	0	purposes. 0 Accrued liabilities related to the purchase of the Chehalis plant not
287219 715.810 Chehalis Mitigation Oblig	9,924,217	9,924,217	0	0	currently deductible for income tax purposes. 0 Regulated environmental remediation costs required at various
287240 605.301 Environmental Liab- Reg			0	U	abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	(12,229,025)	(12,229,025)	0	0	0 Valuation allowance against items that may not be realized before they
287270 Valuation Allowance for DTA	0	0	0	0	expire. 0 Accrued liability associated with the acceptance of the Rogue River
	Ŭ	Ŭ	Ŭ	Ŭ	(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance					Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
	390,071	390,071	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. 0 Accrued liability used to defer credits for book purposes that are received
					from Citibank in connection with PacifiCorp's use of the Citibank One
					Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank					is entitled to the credits.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2)
	211,464	211,464	0	0	 40(1)(2). 0 Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease					is recognized ratably over the annual service agreement period.
	135,938	0	135,938	0	0 Accrued liability for refundable cash deposits received from customers
					who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service
287338 415.110 Def Reg Asset-Transmission					contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	 Accrued liability established to reserve for accounts receivable for which collection is not expected.
	0	0	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. 0 Accrued prepayment from the Redding Joint Powers Financing Authority
	•	U	Ů	Ŭ	transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. 0 Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amort of W					not be recovered.
287349 505.100 Energy West Accrued Liab	0	0	0	U	 Miscellaneous accrued liabilities related to Energy West Mining Company.
287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	0	0	0	U	0 Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287391 425.320 N Umpqua Settlement Agmt	9,410,239	9,410,239	0	0	0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392 425.120 Bear River Settlement Agreement	6,395,892	6,395,892	0	0	0 Accrued liability associated with the acceptance of the Bear River FERC
	303,841	303,841	0	0	license for various settlement obligations. 0 Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances					Center leased by PacifiCorp will be amortized as expenses are incurred.
	1,231,523	1,231,523	0	0	0 Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off	3,231,000	3,231,000	0	0	sold for scrap. 0 Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation					the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	U	 Accrued liability for royalty payments to the Mineral Management Service on coal production.

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482 205.025 PMI Fuel Cost Adjustment	144,815	144,815	0	0		Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489 910.515 Deseret Settlement Rec	122,716	122,716	0	0		A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	541,711	541,711	0	0	0	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	70,269	70,269	0	0	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	5	5				
Subtotal - p234	541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed	8,489,111	8,489,111	0	0	0	
Less FASB 106 Above if not separately removed	4,130,208	0	0	0	4,130,208	
Total	529,240,023	498,715,075	135,938	0	30,389,010	

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

Schec	lule	AD	IT-281
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(306,993,377)	(306,993,377)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(306,993,377)	(306,993,377)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

	A	в	с	D	Е	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2		Related	Related	Related	Related	Justincation
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind 0 exchance."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	144,343	144,343	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(47,380,346) 231,316,204	(47,380,346)	0	0		0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs 105.143 Basis Intangible Difference	(1,541,184)	231,316,204	0	(1,541,184)		0 purposes. Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to 0 plant-in-service.
287753	110.100 Book Cost Depletion	0	0	0	0		Book-tax difference related to different methods for computing deductible operiodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,965,864,232	2,965,864,232	0	0		0 Book-tax difference for book depreciation.

				-			
287605 10	5.470 Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales. Book-tax basis difference related to test energy revenues which are
							received/earned for power produced by generating plants during the
287605 10	5.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	construction period and sold or used by the utility.
	5.137 Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
							Book-tax basis difference related to the amount of labor costs capitalized
287605 10	5.100 Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	to fixed assets.
		0.445.000	0.445.000				Book-tax basis difference related to the amount of labor overhead costs
287605 10 287605	5.101 Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886 1.082.027.566	(1,082,027,566)	0	0	capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	50.466.876	(1,062,027,500)	0		PowerTax Report #257: Transmission Book Allocation Group. PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
201000		, i i i i i i i i i i i i i i i i i i i	100,020,002		•	(100,020,002)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.222 Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 10	5.223 Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	0	and General Electric Credit Corp for the Cholla generation plant.
							Book-tax basis difference for coal mine development costs, which are
							capitalized for book purposes. For income tax purposes, 70% of coal
287605 10	5.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287003 10		(4,004,003)	(4,004,003)		0	•	Book-tax difference basis difference for costs incurred to maintain norma
							mine production in view of the recession of the working face of the mine.
							For book purposes, these costs are capitalized. For income tax
287605 10	5.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	purposes the costs are deductible in the period paid or incurred.
							Accrued liabilities related to the purchase of the Chehalis plant not
287605 10	5.153 Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	currently deductible for income tax purposes.
							Eagle Mountain contract liabilities not currently deductible for income tax
	5.151 Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	purposes.
287605 10	5.130 Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the
287605 10	5.175 Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287003 10	5.175 Costor Reinoval	(203,071,040)	(203,071,040)	0	0	0	PacifiCorp will open a customer work order for construction of a capital
							project and capitalize various costs incurred on these utility-related
							projects (i.e., generation facilities, transmission and distribution facilities,
							mining operations and corporate operations) for book purposes. Projects
							with less than 5% activity within the prior 6-month period are deemed
							inactive. Those inactive projects with capitalized costs are analyzed for
							potential recovery. For the amounts not expected to be recovered, a
287224 14	5.030 CWIP Reserve	582,847	582,847	0	0	0	reserve is established, CWIP Reserve.
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the
287605 10	5.141 Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	capitalization of interest on debt.
201000 10		(= : : ; : : : ; : : :)	(=,,,			-	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287605 10	5.115 Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	reverse and result in higher taxable income as compared to book
							Book-tax basis difference related to the Allowance for Funds Used
							During Construction, which consists of a debt and equity component.
							Equity is not capitalizable or deductible for income tax purposes, and the
287605 10	5.139 Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
207003 10		(102,000,000)	(102,000,000)		U		PacifiCorp accrues a liability for various stream enhancement obligations
							entered into for the new North Umpqua FERC license pursuant to
	5.310 Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0		Financial Accounting Standard 143.
201000	Federal Tax Bonus Depreciation	0	0	0	0		Current federal benefit of interest on corrections.
	5.125 Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0		Book-tax difference for tax depreciation.
287605 10	5.152 Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
							Tax adjustment to account for the difference between federal and state
287605 10	5.129 Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0	depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
207000 10		19,014,111	0	0	19,374,777	0	Book-tax basis difference for qualified advanced mine safety equipment,
							50% of which is deductible in the period paid and incurred for income tax
287605 10	5.148 Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	purposes.
	5.460 Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
							Book-tax difference related to different methods for computing deductible
287740 11	0.200 Percentage Depletion - Temp	0	0	0	0	0	periodic depletion for book and tax purposes.
							Book-tax difference for eligible costs under Internal Revenue Code
							Section 174 for internally developed software which are deductible in the
287605 32	0.210 R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
201003 32	0.210 R & E 000.114 D0000000	(11,910,233)	(11,910,233)	0	0	0	Accounting adjustment to record the amount of tax benefits associated
							with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences
287648 10	0.120 RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	reverse and result in higher taxable income as compared to book
							PacifiCorp installed solar arrays. The projects are qualified for the 30%
							solar investment tax credit (ITC). The tax basis of the solar arrays needs
							to be reduced by one-half of the solar ITC, therefore creating basis
287605 10	0.110 RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0	differences between book basis and tax basis for the solar arrays.
007005	E 450 - Dealage to \$4024 & 4022 Evolutions Namelingtian Arti - Occurred Efford Acade	000.000				000 000	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 10	5.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Exchanges pursuant to the income tax normalization rules.
287605 10	5.159 Reclass to §1031 &1033 Exchange Normalization Adi - Transmission	7.082.992	0	7.082.992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000 10	Accident to groot a root exchange normalization Auj * Halistilission	1,002,992	0	1,002,992	U	0	Exchanges pursuant to the income tax normalization rules.

		000 000 000			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depres	iation 306,993,377	306,993,377	0	0	0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					This account was set up to record a contra regulatory liability for Idaho's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473.513)	(473.513)	0	0	0 PAC-E-13-04).
		(This account was set up to record a contra regulatory liability for Utah's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3.425.271)	(3.425.271)	0	0	
	(3,423,271)	(0,720,271)	0	0	This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that was
					directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812.494)	(812,494)			
287223 415.935 RL - Contra-Carbon Decommissioning - WY 287313 105.450 RL - Non-ARO Liability	(812,494) 352,661,298	(812,494) 352,661,298	0	0	0 order/stipulation (Docket 20000-405-ER11). 0 Regulatory liability related to removal costs.
20/313 105.450 KL - NON-AKU LIADIIITY	352,661,298	352,001,298	0	0	
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	0	0	0
					Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for income
					tax purposes. In 2008, PacifiCorp changed its method of accounting for
					income tax purposes for certain expenditures which were previously
					being capitalized and depreciated. Under the new method of accounting,
					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0 they are paid and incurred.
	(238,383,871)	(200,000,071)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC).
					The tax basis of the solar arrays needs to be reduced by one-half of the
					solar ITC, therefore creating basis differences between book basis and
287605 105 116 Solar ITC Pagin Adjustment	(6.628)	(6,628)			
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(0,628)	0	0	0 tax basis for the solar arrays.
0077774 440.005 Tw Dealet're 000	000 507	000 507			Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(3)	(3)			
Subtotal - p275	(4,518,977,543)	(3,220,349,931)	(1,074,944,574)	15,511,710	(239,194,748)
Less FASB 109 Above if not separately removed	(261,127,630)	(261,127,630)	0	0	0
Less FASB 106 Above if not separately removed	0	0	0	0	
Total	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)

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
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Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C	0 0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	C		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	С	0 0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	C		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	C		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	C		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and
287851 415.417 Contra RA - UMWA Pension - CA	687.890	687,890	0	0	other adjustments to the UMWA pension trust withdrawal obligation or regulatory asset included in the Deer Creek Mine disposition.
28/851 415.417 Contra KA - UMWA Pension - CA	007,090	007,090	0	0	Contra regulatory asset for all the WA related recovery (amortization) and
					other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o regulatory asset included in the Deer Creek Mine disposition.
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201741 103.240 KA - Alt Kate für Effelgy Flogram (CAKE) - CA	(200,091)	(230,031)	0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	0 with FAS 143 asset retirement obligations.
					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet
					specified reductions in energy use during peak hours, are rewarded with
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0 a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
	(0,007)	(0,007)	U	0	Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0 write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	Carbon Plant's write off and sales proceeds of inventory from 0 decommissioning.
	100,421	100,421	U	, , , , , , , , , , , , , , , , , , ,	Regulatory asset established to record Idaho's share of the deferral of
		(700 5.5.5)			Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0 rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of
					Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	requirement associated with the Chehalis Generating plant between the 0 time the plant was acquired and first reflected in rates.
			U	0	Regulatory asset established for the costs incurred to acquire the Cholla
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0 Company.
					Regulatory asset established for the Oregon allocation of costs incurred
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	o	to acquire the Cholla generation plant from eh Arizona Public Service 0 Company.
					Regulatory asset established for the Washington allocation of costs
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21.476	21,476	0	0	incurred to acquire the Cholla generation plant from eh Arizona Public 0 Service Company.
207949 410.003 KA - Chulla Flaint Haltsaction Costs - WA	21,470	21,470	0	0	Regulatory asset established for the California allocated share of a
					pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	adjustment recorded in December 2008. Regulatory asset established for the Oregon allocated share of a
					pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
202020 000 071 DA Device DA Device Div 070	4 000 000	4 000 000			Regulatory assett established to record a contra regulatory asset for the
286903 320.271 RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0 curtailment gain/loss on the elimination of the cash balance option in the Regulatory asset established for reclass non-current portion of CA
					Deferred Excess NPC.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0 Regulatory associational for personnent parties of resource black
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4.698.471)	(4,698,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net o power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(4,000,471)	(4,030,471)	0	0	Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)			Regulatory asset established for noncurrent portion of recoverable net opwer costs in Wyoming pursuant to a power costs adjustment
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	Regulatory asset established for the Utah allocated share of evaluator
					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through California rates.
			0	U U	Regulatory asset/liability established to record funding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Oregon rates.
				, and the second s	Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0 overburden costs pursuant to a regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
	(2.0,010)	(2.0,010)	0	<u>v</u>	

	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	Development of the later second
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by
					each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(999.098)	(999.098)	0	0	0
		, , ,			Regulatory asset established to record Idaho's share of the deferral of
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
	(1,000,001)	(1,000,001)			Regulatory asset established to record Utah's share of the deferral of
	(704.000)	(704.000)			increased depreciation due to the implementation of new rates on 0 January 1, 2014.
287982 415.921 RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	Regulatory asset established to record Wyoming's share of the deferral
	(0.100.000)	(0.100.000)			of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0 January 1, 2014. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	0 to debit/credit balances.
					Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers
					and are probable of recovery as the temporary book-tax differences
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	reverse and result in higher taxable income as compared to book 0 income.
	(100,710,000)	(100,110,000)		U	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0		required by the state of Washington on certain non-property related temporary book-tax differences.
20/940 100.103 KA - Effects of Katemaking - WA Flowthough	0	0	0	0	In December 2014, abandonment costs were recorded in connection with
					the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	Company filed a deferred accounting application with the applicable state 0 commissions.
	(**)***/	(,,	-	-	Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	clean-up, which are amortized over a ten-year period for state regulatory purposes.
	(10,200,114)	(10,200,144)			Regulatory liability established for the portion of environmental
287591 415.301 RA - Environmental Costs - WA	635,797	635.797	0	0	remediation costs for which the state of Washington does not allow 0 deferred treatment.
			0	U	Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
					California implemented a cap and trade program on the carbon emission
					for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG)
					emission in energy transmitted into California. The regulatory asset
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	established to record current portion of CA GHG allowance.
	, v	Ŭ		<u> </u>	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0		associated with damages sustained at the Goodnoe Hills generating plant.
	(137,030)	(137,030)	0	U	The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	0
					Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	0 damages on outages at Naughton 2 that are being returned to Wyoming Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 allocated to CA.
287974 415.916 RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
	U U			U	Book-tax difference associated with Pollution control project costs - UT.
287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	0 SAP account used for financial statement presentation purposes to
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0 Regulatory asset established to record asset position for the deferral of Reclass of miscellaneous regulatory assets/liabilityies that have flipped
					to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	0 Regulatory asset established for the Utah allocated share of a pension
					measurement date change transitional adjustment recorded in December
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46	Regulatory asset established as an offset to the increase in post- employment obligations.
				,	Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	remaining life of the original issuance, or over the life of the new 0 issuance if the original issuance was refinanced.
	,=,:::,::0)	,2,,200)			Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
	(13,274)	(13,274)	U	0	

287584 415.827 RA - Post-Ret MMT - OR	(146.517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
		, <i>,</i>			Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs.
					The Powerdale hydroelectric facility was severely damaged by flooding
					and the related debris flow and is being removed rather than being
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	0 repaired. Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	damaged by flooding and the related debris flow and is being removed 0 rather than being repaired.
201004 413.032 IGA-1 Owendate Decommissioning TD	(33,443)	(53,445)	0		Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Washington. The Powerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	severely damaged by flooding and the related debris flow and is being 0 removed rather than being repaired.
					Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 2014 to record Utah's portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 0 2014 to record Utah's portion of redemption cost.
	(()			Reg Asset established to record Washington's portion of stock
					redemption costs.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	0
	(30,222)	(30,222)	0		Deferral of California prepaid renewable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	0 in compliance with the Renewable Portfolio Standard (RPS).
					Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	o	0 Standard compliance and the related interest income.
					Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits included in rates that differ from actual 0 renewable energy credits.
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,756)	(1,049,756)	0	0	Regulatory asset established to capture the noncurrent portion of the
					difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 and actual RECs for the Washington jurisdiction.
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming 0 renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable
	(100.050)	(100.050)			energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	compliance and the related interest income - non state specific. Regulatory asset established for the noncurrent portion of costs incurred
					with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	0 3039).
					Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	0 a storm in California.
					Commission authorized regulatory asset/liability for the difference
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
201001 415.705 KA - Tax Kevenue Kequirement Auj - WT	0	0	0		Regulatory asset established for Utah portion of liquidated damages
					payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	0 Regulatory asset established for the Utah allocated portion of deferred
					net power costs under the Utah Public Service Commission's energy cost
287878 415.406 RA - Utah ECAM	0	0	0	0	0 adjustment mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program.
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
		(11)			Regulatory asset established for the California allocated portion of a one-
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Idaho allocated portion of a one-time
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	adjustment to income tax expense related to the deductibility of Regulatory asset established torecord the deferral of the Merwin Project
					costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	0 Commission (WUTC).
					Regulatory asset established for the Oregon allocated portion of a one- time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of
					prescription drug post-retirement benefits was limited by the Patient
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	0 Protection and Affordable Care Act of 2010. Regulatory asset established for the Utah allocated portion of a one-time
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	adjustment to income tax expense related to the deductibility of
		, in the second s	Ŭ		Regulatory asset established for the Wyoming allocated portion of a one-
					time adjustment to income tax expense related to the deductibility of
					prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
2070 40 200 204 DA Dest Detirement Cattlement Less	(0.717.107)	(0.717.107)			Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	U	0 the settlement loss on retiree medical obligations.

				r	L
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the 0 post-retirement medical settlement loss.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916 705.455 RL - Property Insurance Reserve - WY	0		0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims 0 incurred.
	(27,637,520)	(27,637,520)	0		Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss 287886 415.837 RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	O financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other O regulatory asset for frozen derivative.
FERC 283 - Other					Regulatory liability established to record changes in control (CIC)
287995 720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 amortized over the life of the agreement.
287661 425.360 Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341 910.530 Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
					Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425.280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
	((00)/	0	-	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation) 287669 210.180 Prepaid Membership Fees	0 (1,635,455)	0 (1,635,455)	0	0	 and Amoco for the 500 Kv Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909 210.195 Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the 0 period of coverage. Moved from 2014 account 137513
	(101 515)	(101 515)	°		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	0 purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	0 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	0 taxes. Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	purposes over a period of 12 months or less.
287908 210.190 Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved 0 from 2014 account 137511.
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up 0 for that difference.
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)		0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,.04)	(,,,)	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	0
287770 120.205 Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does on tapply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379,600)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Tax Credits.
Rounding	7	0				
Subtotal - p277	(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed	(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

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 assigned to Column b 2. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(1,125,928,314)	3,373,056	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					(1,141,791,564)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,858,489	(17,838,739)	(1,090,788,886)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 &	9 for True-Up				(1,116,290,225)

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-19	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.41	4 Accrued Retention Bonus	393,386	0	0	0		The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.56	i0 Pension	28,303,872	28,303,872	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	2 LTIP - non current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	0 Bonus Liab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.20	0 Deferred Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	0 Severance Accrual - Cash Basis	308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
	0 Pension/Retirement Accrual	453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
	0 Vacation Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.58	0 Wasach workers comp reserve	702,502	0	0	0		Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.15	0 FAS 112 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.55	0 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.83	0 Western Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.80	0 FAS 158 Pension Liability	20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.81	0 FAS 158 Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
	0 FAS 158 SERP Liability	14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives		0 25,620,787	0 25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133
287336 730.12	0 FAS 133 Derivatives - Book	20,020,787	23,020,787	U	U	U	which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.83	9 NonCurr Liab - Frozen MTM	22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	S:	0	0	0	0	0	
287188 100.1	21 RL Income Tax Property Flowthru	462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items
287190 100.12	2 RL Income Tax Property Flowthru - PMI						that do not have current provision impacts.

	273,573	273,573	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the
287191 705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. 0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192 705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
	3,929,552	3,929,552	U	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the
287193 705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287194 705.283 RL Excess Deferred Income Taxes - UT					income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
	369,175	369,175	0	0	0 A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the
287195 705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	0 A regulatory liability established with respect to the excess deferred
287196 705.285 RL Excess Deferred Income Taxes - WY					income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197 705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	 A regulatory liability with respect to the Washington decoupling mechanism.
	3,546,078	3,546,078	0	0	0 Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206 415.710 RL - WA Accelerated Depreciation	134,451	134,451	0	0	0 Regulatory Liability established to record Energy Savings Assistance
287209 705.266 RL - Energy Savings Assistance (ESA) - CA					(ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing accoun for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	0 Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287213 425.381 RL - BPA Balance Act - ID	881,089	881,089	0	0	0 Regulatory liability established as a balancing account for a pass-throug benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	0 This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227 705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	0 Regulatory liability established to record UT solar Feed in Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC 287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	<u>267,361</u> 1,942,110	267,361 1,942,110	0	0	 Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231 705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	0 Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	983,312	983,312	0	0	0 Regulatory Liability established to record the costs in excess of base ne power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	6,096,788	6,096,788	0	0	0 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
	60,836	60,836	0	0	0 This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance o the regulatory assets result in a credit balance instead of a debit balance
287237 705.755 RL-Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Q Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances
287239 705.600 RL - OR 2012 GRC Giveback	0	0	0	0	O The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253 705.400 Reg Lia - OR Inj & Dam Reserve	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	0 Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	0 Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258 705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	 Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	103,587	103,587	0	0	0 Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287259 705.455 RL - Property Insurance Reserve - WY					
287259 705.455 RL - Property Insurance Reserve - WY 287262 100.100 RL ITC	671,331	671,331	0	0	 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	0 Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the
2872/1 705.336 RL - Sale of REC - UI - Noncurrent 287272 705.337 RL - Sale of REC - WY - Noncurrent	0	0	0	0	Company. O Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287274 705.261 RL - Sale of RECs - OR	0	0	0	0	rates and Wvoming's allocation of the actual REC revenue received by 0 Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. 0 Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424	0	0	West, an RTO (regional transmission organization). 0 Regulatory liability established to record the Oregon Energy
287299 705.265 RL - OR Energy Conserv Chrg	027,127	027,121	Ŭ	Ŭ	Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
201233 103203 KL - OK Energy Conservicing	(65,295)	(65,295)	0	0	 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities			U	0	with FAS 143 asset retirement obligations.
	158,111	158,111	0	0	 NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
	47,527	47,527	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property relate
287374 100.105 Income Tax WA Flow-through					temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	0	0	0	0	 Regulatory asset established for the recovery of costs incurred to explor the organization of Grid West, an RTO (regional transmission
287438 415.800 RTO Grid West N/R Allowance					organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	U	U	0	 Regulatory asset established for the recovery of costs incurred to explor the organization Grid West, an RTO (regional transmission organization)
	0	0	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	(regional transmission organization). 0 Regulatory asset/liability established for the Asset Retirement Obligation
		,, .			(ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those
287441 605.100 Trojan Decom Cost-Regulatory Asset	0	0	0	0	approved for recovery by regulatory authorities. 0 Regulatory asset established for incremental costs associated with the
287442 610.135 SB 1149 Costs	Ŭ	Ŭ	Ŭ	, and the second s	implementation of the open access option prescribed by Oregon Senate Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. 0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program					customers which are then granted to qualifying low income recipients through bill credits.
	525,706	525,706	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287473 705.270 RL - Blue Sky Program OR	65,377	65,377	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287474 705.271 RL - Blue Sky Program WA	68,835	68,835	0	0	0 Regulatory liability established to record revenues received from
	00,000	00,000	Ŭ	, and the second s	customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287475 705.272 RL - Blue Sky Program CA					
	2,095,143	2,095,143	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476 705.273 RL - Blue Sky Program UT					program, which are then used to purchase renewable energy certificates
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates
201411 103.214 KL - Diue Sky Program ID	106,242	106,242	0	0	0 Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287478 705.275 RL - Blue Sky Program WY	986,968	986,968	0	0	0 Regulatory liability established to record Oregon's share of the deferral of
287486 415.926 RL - Depre					decreased depreciation due to the implementation of new rates on January 1, 2014.
	(1,635)	(1,635)	0	0	0 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre	(1,679,193)	(1,679,193)		0	rates on January 1, 2014. 0 Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(1,079,193)	(1,079,193)	0	U	the settlement loss on retiree medical obligations.

287933 30.282 R.A. Post Retirement Settlement Loss CC - UT					-	
No. No. <td>287933 320.282 RA - Post Retirement Settlement Loss CC - UT</td> <td>(236,285)</td> <td>(236,285)</td> <td>0</td> <td>0</td> <td></td>	287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	
Process Process <t< td=""><td></td><td>(10,938)</td><td>(10,938)</td><td>0</td><td>0</td><td> Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the </td></t<>		(10,938)	(10,938)	0	0	 Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
State State <th< td=""><td></td><td>(47,460)</td><td>(47,460)</td><td>0</td><td>0</td><td> Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment </td></th<>		(47,460)	(47,460)	0	0	 Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
No. No. Ang. Mar. Soc. Soc. Soc. Soc. Soc. Soc. Soc. Soc		0	0	0	0	0 Regulatory asset established for the Utah allocated share of a post-
attes th th<	287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	0 Regulatory asset established for the California allocated share of a post-
2010 17.0 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>		0	0	0	0	
BANK CONSTRUCT CON	287280 DTA State Charitable Contribution Limit	297,073	297,073	0	0	0 Charitable contribution carryforward for state income tax purposes.
92060 10.7 File Algebra Mill Constant Constant Mill Constant Mi	287437 DTA Net Operating Loss Carryforwrd-State			0	0	
BUTH FOUND GROUND Search Life Codes Control BUTL Control BUTL	287449 DTA Federal Detriment of State NOL			0	0	state net operating loss carryforward.
1919 10.75 NUCP periphed costs -	287371 DTA 030 100 Oregon RETC Credite	2,105,055	2,100,000	U	U	
Jack PD PUID BUILD Processing Sum (1) PUID BUILD Processing Su		1 970 028	1 970 028	0	0	
2019 The Converts and End Services 2014 P104 Converts and End Services 2014 Converts and End Services 2017 DFA Converts and End Services 2014 Converts 2014 Convert	287497 DTA BETC Purchased Gain			0	0	0 Book-tax difference related to the Gain on purchased Business Energy
BTCP DivAl 20er Common and an antipart and antipartand antipart and antipart and antipart and antipart and antipart a				0	0	0 Idaho state income tax credit carryforward.
20200 The CA APT fourit mender 344,60 344,60 344,60		239,545	239,545	0	0	
Use Control Use Contro Use Contro		0	0	0	0	
3131 1 = Neuroland 0 = 0 0		384,459	384,459	0	0	U California state income tax credit carryforward.
17170 41410 intelested faith and denotes concert. 17171 41420 intelested faith and denotes concert. 17171 17150 intelest formage. 0	Loss Contingencies	0	0	0	0	0
Instant Instant 2,007,00 0		(632,412)	(632,412)	0	0	anticipated injury and damage expenses.
2012 bit states 1012 bit states 1012 bit states 1012 bit states 1012 bit states 2017 bit states 0.00 bit states		2.097.050	2.097.050	0	0	
312.00 Alt ADO Lability 483.80.00 483.80.00 6 6 6 6 0000 CM Demos Asset (15.93.78.00 (15.93.78	287341 910.530 Injuries & Damages Asset Retirement Obligations	0	_,,0	0	0	
Under Masser of State Credit DTA (115.197.86 (49,995,035	49,995,035	0	0	
247100 Valuation Advances for Star Dedu (20.015) <th< td=""><td>Other Deferred Assets:</td><td>(15 150 759)</td><td>(15 150 759)</td><td>0</td><td>0</td><td>0</td></th<>	Other Deferred Assets:	(15 150 759)	(15 150 759)	0	0	0
2019 2019 2019 2010 <	287100 Valuation Allowance for State Credit DTA	(15,159,758)	(15,159,758)	0	U	
2010 Bad Det onlection in <i>not secreted and for the accomplated determeds</i> 20210 2024 Ministry for additional and acceled and for which the accomplated determed 0	201100 Valuation Allowance for State Credit DTA	(230 518)	(230,518)	0	0	
247210 505.115 Sales & Like Tax Audit Esp Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 65.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Defined Reveuus Oftwa Control to earlier and use tax Control to earlier and use tax 24721 05.205 Eagle Min Control to Min Min Control to Eagle Min Control to Eagle Min Contr	287199 220.101 Bad Debt	(200,010)	(200,010)	v	Ŭ	
287214 912.45 Contra Res Joint Concern Contra Res Joint Concerns Columnation (approximate) (ap		61,707	61,707	0	0	
287216 605.75 Toppe Mine Contract Cluig	287211 425.226 Deferred Revenue - Other	116,334	116,334	0	0	0 Advanced payments recognized for tax and not for book.
28727 910.327 LTP Mark is MR GanCosa 0		455,563	455,563	0	0	0 Reserve against receivable due from joint owners.
2718 716.805 Eagle Mo. Contract Llab. 0 0 <		1,498,688	1,498,688	0	0	
287218 715.805 Eagle Mn Contract Lab Imposes Imposes 287218 715.810 Cheakies Mitigation Oblig 12.859,705 0 0 Account Millibre reliends to the purchase of the Cheakies Jeant not our attenting Medicable for factors tas zuroaccies. 287240 06.502 Environmental Lab- Reg. 0 0 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 0 Non-regulated environmental clab- Reg. 0 0 Non-regulated environmental en	287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	
287210 T15.10 Chemisk Missalson Okig Image: Control of Adductible for income size regurded at various a band model/deser finites and roots regurded at various and roots reg	287218 715.805 Eagle Mtn Contract Liab	0	0	0	U	purposes.
272-70 615.501 Environmental Liab- Reg 12.889,705 (12,889,705) <td>287219 715.810 Chehalis Mitigation Oblig</td> <td>185,519</td> <td>185,519</td> <td>0</td> <td>0</td> <td></td>	287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	
27214 065.307 060 0 Non-regulated environmental remediation costs required at various adaption deviced set environmental remediation costs required at various adaption advectored resp. 27217 0.55.307 Valuation Allowance for DTA (023,918) 0 0 Valuation allowance segainst items that any not be realized before they patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption and patient environmental remediation costs required at various adaption environmental remediation execosts required at various adaption environmentat rem	287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	0 Regulated environmental remediation costs required at various
287270 ······ Valuation Allowance of DTA (623.918)		665,397	665,397	0	0	0 Non-regulated environmental remediation costs required at various
287289 425.130 Rogue River-Habitat Enhance Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Fish and Another Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 2, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor is oblighted to pay the Perspects 1, 2, 4, 47 ERC license, Pacificor is oblighted to pay the Description of Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificor Pacificar Core and Pacificar Pacificar Core and Pacificar Pacificar Core and Pacificar	287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	0 Valuation allowance against items that may not be realized before they
287290 425.150 Lewis River-LWD Fund Liab 282,443 0 0 0 Accessed with the acceptance of the Lewis River FERC inclusion transition reduction the name relevance of the Citiban transition reduction reductin reductin reduction reduction reduction reduction reductin red	287289 425.130 Roque River-Habitat Enhance	0	0	0	0	(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
287297 505.155 Deferred Revenue - Citibank nome nom nome nom<	287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	license for habitat enhancement.
287298 205.210 ERC Impairment Reserve 501,567 0 0 0 The reserve was established to record the utings of PacifiCorp Energy wite of \$2.0M of emmission redit. 287291 100.100 ITC 0		0	0	0	0	from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287298 205.210 ERC Impairment Reserve Encry write off \$2.0M of emmission reduction credit. 287321 00.100 TC 0 <t< td=""><td>287297 505.155 Deferred Revenue - Citibank</td><td></td><td></td><td></td><td></td><td></td></t<>	287297 505.155 Deferred Revenue - Citibank					
287321 100.100 ITC 0 0 0 Unamorized Investment Tax Credits pursuant to IRC Subsection 287337 715.105 MCI F.O.G. Wire Lease 137,043 137,043 0 0 Accrued liability for paid, but meamed lease revene. The lease revene. 287337 715.105 MCI F.O.G. Wire Lease 125,199 0 125,199 0 Accrued liability for paid, but meamed lease revene. These deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line services. These deposits received from customers who wish to reserve transmission line service for exclusive transmission line service for which colection is not expected. 287340 220.100 Bad Debts Allowance - Cash Basis 0 <td< td=""><td>287208 205 210 ERC Impairment Reserve</td><td>501,567</td><td>501,567</td><td>0</td><td>0</td><td></td></td<>	287208 205 210 ERC Impairment Reserve	501,567	501,567	0	0	
287337 715.105 MCI F.O.G. Wire Lease 137,043 0 0 Accrued liability for paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits recognized ratuply over the deposits recognized ratuply over the deposits recover transmission line services. These deposits are fully refundable. The deposits recognized as income when the service contract is fulfilled. 287338 415.110 Def Reg Asset-Transmission 2,768,908 0 0 0 Accrued liability or paid, but uneamed lease revenue. The lease revenue is recognized ratuply over the deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits received from customers who wish to reserve transmission line service contract is fulfilited. 287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 Accrued preparamet from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287344 715.800 Redding Contract - Prepaid 0 0 0 0 Accrued preparamet Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015. 287344 715.800 Redding Contract - Pre		2,523,216	2,523,216	0	0	
125,199 0 125,199 0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposite are fully refundable. The deposit are fully refundable. The deposit are fully refundab				0	0	0 Accrued liability for paid, but unearned lease revenue. The lease revenue
287340 220.100 Bad Debts Allowance - Cash Basis 2,768,908 0 0 Accrued liability established to reserve for accounts receivable for which collection is not expected. 287343 415.120 Def Reg Asset-Foote Creek Contract 0 <td< td=""><td></td><td>125,199</td><td>0</td><td>125,199</td><td>0</td><td>0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service</td></td<>		125,199	0	125,199	0	0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service
287343 415.120 Def Reg Asset-Foote Creek Contract 0 0 0 0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek Contract 287343 415.120 Def Reg Asset-Foote Creek Contract 0 </td <td></td> <td>2,768,908</td> <td>2,768,908</td> <td>0</td> <td>0</td> <td>0 Accrued liability established to reserve for accounts receivable for which</td>		2,768,908	2,768,908	0	0	0 Accrued liability established to reserve for accounts receivable for which
287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287343 415.120 Def Reg Asset-Foote Creek Contract of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming. 287344 715.800 Redding Contract - Prepaid of transmission facilities in the Foote Creek area of Wyoming.	287340 220.100 Bad Debts Allowance - Cash Basis	0	0	0	0	O Accrued prepayment from the Eugene Water & Electric Board for the use
287344 715.800 Redding Contract - Prepaid period from 1996 - 2015. 0 0 0 0 0	287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
	287344 715.800 Redding Contract - Prepaid					period from 1996 - 2015.
	287345 145.030 Distribution O&M Amort of W	0	0	0	0	

287349 505.100 Energy West Accrued Liab	0	0	0	0	C	Miscellaneous accrued liabilities related to Energy West Mining
287354 505.150 Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Con	718,952	718,952	0	0	C	Accrued liability for prepaid rents on company owned utility poles.
	5,984,256	5,984,256	0	0	C	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	C	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	C	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0	C	Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	C	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	C	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	88,380	88,380	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	C	Non-current state benefit of interest on uncertain positions.
Rounding	1	1				
Subtotal - p234	836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed	484,307,480	484,307,480	0	0	C	
Less FASB 106 Above if not separately removed	2,601,508	0	0	0	2,601,508	
Total	349,679,175	328,390,069	125,199	0	21,163,907	

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,

PacifiCorp

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

A	B C D Gas, Prod,		D	E	F	G	
	Total	Dist Or Other	Transmission	Plant	Labor		
		Related	Related	Related	Related	Justification	
Account 281							
Electric:							
287960 Accelerated Pollution Control Facilities Depreciation	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.	
Rounding							
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0		
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total	(185,416,334)	(185,416,334)	0	0	0		

Instructions for Account 281:

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

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.

PacifiCorp

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

Schedule ADIT-282

Α	в	С	D	Е	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	C		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the incom 0 tax normalization rules.
					Book-tax difference for the capitalization and depreciation of legal fees
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 ARO Removal Costs	81,024 (25,833,712)	81,024 (25,833,712)	0	0	0 associated with the re-licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605 105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
					Book-tax basis difference for the capitalization of interest for income tax
					purposes specifically related to hydro-relicensing costs transferred to
287704 105.143 Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0 plant-in-service.
287753 110.100 Book Cost Depletion	0	0	0	0	Book-tax difference related to different methods for computing deductibl periodic depletion for book and tax purposes.
287605 105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	0 Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0 Book-tax difference related to land sales.
					Book-tax basis difference related to test energy revenues which are
287605 105.146 Capitalization of Test Energy	3.393.596	3,393,596	0	0	received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depresiation	(16.886.574)	(16.886.574)	0	0	0 Book-tax basis difference for the capitalization of vehicle depreciation.
					Book-tax basis difference related to the amount of labor costs capitalize
287605 105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	Book-tax basis difference related to the amount of labor overhead costs 0 capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,000,100	1.132.942.994	(1.132.942.994)	0	0 PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269) PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105) PowerTax Report #257: General Book Allocation Group.
207600 105 222 Challe SHI (Amerization of SHI Cain)	(1,947,367)		0	(1,947,367)	Book-tax difference for safe harbor lease agreement between PacifiCor o and General Electric Credit Corp for the Cholla generation plant.
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,307)	Book-tax difference for safe harbor lease agreement between PacifiCor
287608 105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0 and General Electric Credit Corp for the Cholla generation plant.
				, 00	Book-tax basis difference for coal mine development costs, which are
					capitalized for book purposes. For income tax purposes, 70% of coal
287605 105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
	(3,132,203)	(3,132,203)	U	v	Book-tax difference basis difference for costs incurred to maintain norm
					mine production in view of the recession of the working face of the mine
					For book purposes, these costs are capitalized. For income tax
287605 105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0 purposes the costs are deductible in the period paid or incurred. Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	O currently deductible for income tax purposes.
			J	Ŭ	Eagle Mountain contract liabilities not currently deductible for income ta:
287605 105.151 Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0 purposes.
287605 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0 Book-tax basis difference related to contributions in aid of construction.
					Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible
287605 105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	o for income tax purposes in the year paid and incurred.
	(,	()			PacifiCorp will open a customer work order for construction of a capital
					project and capitalize various costs incurred on these utility-related
					projects (i.e., generation facilities, transmission and distribution facilities mining operations and corporate operations) for book purposes. Project
					with less than 5% activity within the prior 6-month period are deemed
					inactive. Those inactive projects with capitalized costs are analyzed for
287224 145.030 CWIP Reserve	1,063,511	1,063,511	0	0	potential recovery. For the amounts not expected to be recovered, a
	1,000,011	1,000,011	0		O reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component.
					Equity is not capitalizable or deductible for income tax purposes, and the
	(450,400,005)	(450,400,005)	0		Internal Revenue Code requires a different formula related to the o capitalization of interest on debt.
287605 105.141 Debt AFUDC	(158,499,395)	(158,499,395)	U	0	Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are probable
					of being refunded as the temporary book-tax differences reverse and
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0 result in higher taxable income as compared to book income.
					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by
					customers at a tax rate higher than the current tax rate and are probable
					of being refunded as the temporary book-tax differenes reverse and the
					amount of tax benefits associated with fixed assets that have previously
					been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0 income as compared to book income.
					Book-tax basis difference related to the Allowance for Funds Used
					During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the
					Internal Revenue Code requires a different formula related to the
287605 105.139 Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0 capitalization of interest on debt.
					PacifiCorp accrues a liability for various stream enhancement obligation
287928 425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	entered into for the new North Umpqua FERC license pursuant to 0 Financial Accounting Standard 143.
287605 Federal Tax Bonus Depreciation	(4,555,420)	(4,000,420)	0	0	Current federal benefit of interest on corrections.
287605 105.125 Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0 Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0 book-tax difference related to the disposition of capital assets.
					Tax adjustment to account for the difference between federal and state
287605 105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	depreciation methodologies; primarily resulting from states that have no o adopted bonus depreciation.
	21,000,075	0	0	21,000,075	

					Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0 purposes.
287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0	0 Regulatory liability related to removal costs.
					Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	periodic depletion for book and tax purposes. PP&E book to tax differences for which the accumulated deferred income
					tax liablity is expected to be reversed upon audit by the Internal Revenue
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	0	0 Service.
					Book-tax difference for eligible costs under Internal Revenue Code
					Section 174 for internally developed software which are deductible in the
287605 320.210 R & E - Sec.174 Deduction	(7.719.946)	(7,719,946)	0	0	period paid and incurred for income tax purposes. These costs are l capitalized for book purposes.
					Accounting adjustment to record the amount of tax benefits associated
					with fixed assets that have previously been flowed through to customers
					and are probable of recovery as the temporary book-tax differences
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	0	o reverse and result in higher taxable income as compared to book PacifiCorp installed solar arrays. The projects are qualified for the 30%
					solar investment tax credit (ITC). The tax basis of the solar arrays needs
					to be reduced by one-half of the solar ITC, therefore creating basis
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	0	0 differences between book basis and tax basis for the solar arrays.
	293.718		0		Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	U	U	U	293,718 Exchanges pursuant to the income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	 Reclass to separately state the exclusion of ADT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
					Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	0 account 282 to FERC account 281.
					Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	21,156,038	21,156,038	0	0	0 income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	0	depreciation for book purposes and for income tax purposes are 0 deductible in the period they are paid and incurred.
207605 105.122 Repairs Deduction	(339,393,180)	(339,393,160)	0	0	This account was set up to record a contra regulatory liability for Idaho's
					share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0 PAC-E-13-04).
					This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be
					a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0 035-200).
					This account was set up to record a contra regulatory liability for
					Wyoming's share of Carbon Plant's decommissioning accrual that was
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
		(Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have previously been paid by
					customers at a higher tax rate than the current tax rate and are probable
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9.518.340	9,518,340	0	0	of being refunded as the temporary book-tax differences reverse and 0 result in higher taxable income as compared to book income.
	3,510,040	3,010,040	0	•	Accounting adjustment to record the amount of deferred tax expense
					associated with fixed assets that have been previously been paid by
					customers at a tax rate higher than the current tax rate and are probable
					of being refunded as the temporary book-tax differenes reverse and the amount of tax benefits associated with fixed assets that have previously
					been flowed through to customers and are probable of recovery as the
					temporary book-tax differences reverse and result in higher taxable
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	0 income as compared to book income.
287313 105.450 RL - Non-ARO Liability	237,671,838	237,671,838	0	0	Regulatory liability related to removal costs.
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	0	Book-tax basis difference related to safe harbor lease rate differential. 0 (Federal ONLY vs. Federal + State).
	000, 100	000, 100		Ū	Book-tax difference related to a one-time adjustment required by the
					Internal Revenue Code for a change in accounting method for income
					tax purposes. In 2008, PacifiCorp changed its method of accounting for
					income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting,
					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0 they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC).
					The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	solar ITC, therefore creating basis differences between book basis and 0 tax basis for the solar arrays.
			0	0	Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	162,913	162,913	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0 Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(4)	(4) (1,619,601,485)	(1,126,053,513)	19,603,379	(246,685,656)
Subtotal - p275 Less FASB 109 Above if not separately removed	(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	(240,000,000)
Less FASB 105 Above if not separately removed	0	0	0	0	0
Total	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)

Instructions for Account 282:

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

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,

PacifiCorp

Schedule ADIT-283

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

Δ в С D E. E G Gas, Prod, Transmission Total Dist Or Other Plant I abor Related Related Related Related Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 287847 415.423 Contra RA - PP&E Deer Creek FPIS Regulatory asset used to record a contra regulatory asset for Deer Creek 287849 17 785 01 17 785 01 415.424 Contra RA - Deer Creek Abandonment abandonment. Regulatory asset to record CA contra regulatory asset for Deer Creek 580 51 580 51 287841 415.411 Contra RA - Deer Creek Abandonment - CA abandonment Regulatory asset to record ID contra regulatory asset for Deer Creek 287842 415.412 Contra RA - Deer Creek Abandonment - ID 311,99 311,99 abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek 287843 415.413 Contra RA - Deer Creek Abandonment - OR 1.388.10 1.388.10 abandonment. Regulatory asset to record UT contra regulatory asset for Deer Creek 287844 415.414 Contra RA - Deer Creek Abandonment - UT 972.474 972.474 abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek 2,603,81 287845 415.415 Contra RA - Deer Creek Abandonment - WA 2.603.81 abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek 287846 415.416 Contra RA - Deer Creek Abandonment - WY 92.36 92.36 abandonment. Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory 287850 415.425 Contra RA - UMWA Pension 1 056 973 1 056 972 asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 445,650 287851 415.417 Contra RA - UMWA Pension - CA 445.650 regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation 287855 415.421 Contra RA - UMWA Pension - WA 1.998.88 1.998.88 regulatory asset included in the Deer Creek Mine disposition. Regulatory asset to record benefits and administrative costs related to 287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA (128,957 (128,957 the California Alternative Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated (24,558,057 (24,558,057 287642 105.401 RA - ARO with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with (1.511.263 287911 415.699 RA - BPA Balancing Account - OR (1.511.263 a credit to their bill. Moved from 2014 account 137332. Balancing account to record the program costs for the conversion of (18,150 (18,150 287997 415.862 RA - CA Mobile Home Park Conversion master metered mobile home parks to direct utility service. Regulatory asset established to record the deferral of Carbon Plant's (847,911 287935 415.936 RA - Carbon Plant Decomm/Inventory (847.91) write off and sales proceeds of inventory from decommissioning Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 286901 415.938 RA - Carbon Plant Decomm/Inventory - CA 12.797 12.79 decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from 68.30 68.30⁻ decommissioning. 415.937 RA - Carbon Plant Decomm/Inventory - WA 286900 Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 415.923 RA - Carbon Unrecovered Plant - ID (353,043 (353,043 287984 Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. 287985 415.924 RA - Carbon Unrecovered Plant - UT (2.540.76)(2.540.76) Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of (854.277 new rates on January 1, 2014. 287986 415.925 RA - Carbon Unrecovered Plant - WY (854.277 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the 287760 415.896 RA - Chehalis Generating Facility Deferral - WA time the plant was acquired and first reflected in rates Regulatory asset established for the costs incurred to acquire the Cholla 287635 415.500 RA - Cholla Plant Transaction Costs generation plant from eh Arizona Public Service Company. Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 415.501 RA - Cholla Plant Transaction Costs - ID 287947 Company Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Company. Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public 287949 415.503 RA - Cholla Plant Transaction Costs - WA Service Company.

287581 415.824 RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	Regulatory asset established for the California pension curtailment gain and measurement dat 0 adjustment recorded in December 2008.	
				Regulatory asset established for the Oregon a	located share of a
287577 415.820 RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	pension curtailment gain and measurement dat 0 0 adjustment recorded in December 2008.	e change transitional
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	Regulatory assett established to record a contra curtailment gain/loss on the elimination of the c 0 company pension plan.	
	(861,405)	(861,405)	0	Regulatory asset established for reclass non-co 0 0 Deferred Excess NPC.	irrent portion of CA
			0	Regulatory asset established for noncurrent po	
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0 0 power costs in Idaho pursuant to an energy cos Regulatory asset established for noncurrent po	
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0 0 power costs in Utah pursuant to an energy cost Regulatory asset established for noncurrent po	
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	power costs in Wyoming pursuant to a power or 0 0 mechanism.	
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	Regulatory asset established for the Utah alloc 0 0 fees and costs related to a request for proposa	
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	Regulatory asset/liability established to record i 0 0 0 intervenors that are collected from customers th	unding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	Regulatory asset/liability established to record i 0 0 0 intervenors that are collected from customers th	unding for qualifying
	(0,000)		0	Regulatory asset/liability established to record	unding for qualifying
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	0 0 intervenors that are collected from customers the Regulatory asset established for the Idaho allow	cated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	0 0 overburden costs pursuant to a regulatory orde Regulatory asset established for the Wyoming	allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0 0 overburden costs pursuant to a regulatory orde Regulatory asset established to record costs in	
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	management which are amortized according to 0 each state regulatory jurisdiction.	guidelines established by
	(1,512,207)	(1,512,207)	0	Regulatory asset established to record Idaho's increased depreciation due to the implementati	
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0 0 January 1, 2014.	
				Regulatory asset established to record Utah's increased depreciation due to the implementati	
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0 0 January 1, 2014. Regulatory asset established to record Wyomi	
287983 415.922 RA - Depreciation Increase - Wyoming	(1,467,716)	(1,467,716)	0	of increased depreciation due to the implement 0 January 1, 2014.	ation of new rates on
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	Reclass of miscellaneous regulatory assets/liat 0 0 to debit/credit balances.	pilityies that have flipped
				Accounting adjustment to record the amount of with fixed assets that have previously been flow	
287648 100.120 RA - Effects of Raternaking - Fixed Assets - Gross up	0	0	0	and are probable of recovery as the temporary 0 0 reverse and result in higher taxable income as	book-tax differences
		Ŭ		Regulatory asset established for flow-through a required by the state of Washington on certain	ccounting of income taxe
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0 0 temporary book-tax differences.	
				In December 2014, abandonment costs were re the anticipated closure of the Deer Creek mine	in Emery County, UT. Th
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	Company filed a deferred accounting application	
		(40.000		Regulatory asset established to record costs in clean-up, which are amortized over a ten-year p	
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0 0 purposes. Regulatory liability established for the portion o	
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	0 0 remediation costs for which the state of Washin Regulatory asset established to track the recov	
287738 320.270 RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	0 0 associated with pension liability. Regulatory asset established to track the recov	
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	0 0 associated with post-retirement benefits liability California implemented a cap and trade program	
				for energy transmitted into California. One allow surrendered for each metric ton of CO2e of gre	
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	emission in energy transmitted into California. 0 established to record current portion of CA GH0	The regulatory asset
287597 415.703 RA - Goodnoe Hills Settlement - WY	(83,594)	(83,594)	0	Regulatory asset for the Wyoming allocated po 0 0 associated with damages sustained at the Goo	rtion of a settlement
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(4,730,953)	(4,730,953)	0	0 The book-tax difference resulting from this regu	latory asset.
287571 415.702 RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	Regulatory asset for the Wyoming allocated po 0 0 associated with damages sustained at the Lake	Side generating plant.
				Regulatory asset established to record Wyomir damages on outages at Naughton 2 that are be customers on an accelerated basis through the	ing returned to Wyoming
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0 Adjustment Mechanism (ECAM). Book-tax difference associated with Pollution c	ontrol project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA 287974 415.916 RA - Naughton Unit #3 Costs - ID	0	0	0	0 0	
287974 415.916 RA - Naughton Unit #3 Costs - ID 287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0 0 Book-tax difference associated with Pollution c	
287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0 Book-tax difference associated with Pollution of	ontrol project costs - WY.

287977 415.885 RA - Noncurrent Reclass - Other (60.836) (60.836) 0 0 0 balance. 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 0 Regulatory asset established to the costs of collecting the Distribution to the costs of collecting the Distri	statement presentation purposes to ant portion of regulatory assets to a regulatory assets result in a credit reclass noncurrent portion of OR asset
287977 415.885 RA - Noncurrent Reclass - Other (60,836) (60,836) 0 0 1iabilities when the balance of the balance of the balance. 287977 415.885 RA - Noncurrent Reclass - Other (60,836) (60,836) 0 0 balance. 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) (79,407) 0 0 0 gain giveback 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 0 Regulatory asset established to i the costs of collecting the Distribution of the costs of collect	e regulatory assets result in a credit
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 0 Regulatory asset established to 0 sale gain giveback 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (79,407) 0 <	reclass noncurrent portion of OR asset
Regulatory asset established to the costs of collecting the Distrib	
the costs of collecting the Distrib	
	record asset position for the deferral of oution Safety Surcharge over two year
287904 415.845 RA - OR Sch94 Distribution Safety Surcharge 0 0 0 0 0 period for recovery in Oregon.	
287942 430.112 RA - Other - Balance Reclass (67,774) 0 0 0 0 to debit/credit balances.	atory assets/liabilityies that have flipped
	the Utah allocated share of a pension
287579 415.822 RA - Pension MMT - UT 0 0 0 0 0 0 0 0 0 0 0 0	sitional adjustment recorded in December
287972 320.285 RA - Post Employment Costs (329,161) 0 0 0 (329,161) employment obligations.	an offset to the increase in post-
Asset accrued for required debt,	amortized for book purposes over the
287675 740.100 RA - Post Merger Loss - Reacquired Debt (1,263,701) (1,263,701) 0 0 0 0 issuance if the original issuance	ance, or over the life of the new
Regulatory asset established for	the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nt date change transitional adjustment
Regulatory asset established for	the Oregon allocated share of a post-
287584 415.827 RA - Post-Ret MMT - OR 0 0 0 0 0 0 0 0 Cercorded in December 2005	nt date change transitional adjustment
	the Utah allocated share of a post-
287586 415.829 RA - Post-Ret MMT - UT 0 0 0 0 0 0 0 0 0 0 Corected in the construction of the construction	nt date change transitional adjustment
Regulatory as but realistic approximation of the second seco	the unrecovered portion of the ting facility and decommissioning costs.
	ility was severely damaged by flooding
287779 415.850 RA - Powerdale Decommissioning 0 0 0 0 0 0 repaired.	s being removed rather than being
Zorrra 410.000 Tox 1000 Tox 10	the unrecovered portion of the
	ting facility and decommissioning costs le hydroelectric facility was severely
	lated debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID (19,108) 0 0 0 of rather than being repaired.	
Regulatory asset established for Powerdale bydroelectric generati	r the unrecovered portion of the ting facility and decommissioning costs
allocable to Washington. The Po	owerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA 0 0 0 0 0 0 0 removed rather than being repair	nd the related debris flow and is being red.
Reg Asset - WY - Preferred Stoc	ck Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY (43,414) 0 0 0 2014 to record Utah's portion of 1 Reg Asset - UT - Preferred Stock	redemption cost. k Redemption Cost was set up in August
287996 415.675 RA - Preferred Stock Redemption Loss - UT (125,976) 0 0 0 2014 to record Utah's portion of r	redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA (20,192) (20,192) 0 0 0 (redemption costs.	Washington's portion of stock
Deferral of California prepaid ren	newable energy credit (REC) purchases
287932 415.894 RA - REC Sales Deferral - CA 0 0 0 0 0 0 0 0 0 Regulatory asset established for	Ie Portfolio Standard (RPS). r noncurrent portion of deferral of Oregon
prepaid renewable energy creidt	purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent (74,065) 0 0 0 0 Standard compliance and the rel Regulatory asset established for	
renewable energy credits include	
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent (20,524) 0 0 0 renewable energy credits. Regulatory asset established to 0	capture the noncurrent portion of the
difference between renewable er	nergy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent (8,110) 0 0 0 0 and actual RECs for the Washim 8 8 415.882 RA - REC Sales Deferral - WA - Noncurrent (8,110) 0 0 0 0 and actual RECs for the Washim 8 415.882 RA - REC Sales Deferral - WA - Noncurrent (8,110) 0 0 0 Regulatory asset established for	nation jurisdiction. If the noncurrent portion of Wyoming
renewable energy credits include	
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent (109,936) 0 0 0 renewable energy credits.	r the deferral of prepaid renewable
energy credit (REC) purchases fr	or Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases 0 <td>rest income - non state specific. the noncurrent portion of costs incurred</td>	rest income - non state specific. the noncurrent portion of costs incurred
with an Oregon photovoltaic feed	d-in tariff program (Oregon House Bill
	r the UT Solar incentive program costs.
Zeren Heree Ter Geda medmer Hegelan er Heneshen. (1999) Regulatory asset established to i	record the Utah multi-state protocol
286906 415.531 RA - UT 2017 Protocol - MSP Deferral (1,081,810) 0 0 0 deferral assumed in 2017 and 20 Regulatory Asset established baset Regulatory Asset established baset Regulatory Asset	018. ased on CA Decision 16-03-015 whcih
287860 415.855 RA - Storm Damage Deferral - CA 0 0 0 0 provided for a surcharge to recov	ver \$545,000 of costs recorded related to
	ory asset/liability for the difference alculated using estimates for a certain tax
	nent calculated using estimates for a certain tax
287899 415.878 RA - UT Liquidation Damages (137,685) 0 0 0 Regulatory asset established for	Utah portion of liquidated damages
	the Utah allocated portion of deferred Public Service Commission's energy cost
287878 415.406 RA - Utah ECAM 0 0 0 0 adjustment mechanism (ECAM).	
287906 415.863 RA - UT Subscriber Solar Program (381,338) 0 0 0 Regulatory asset established for To record a regulatory asset bala To record a regulatory asset bala To record a regulatory asset bala	r the UT Subscriber Solar Program.
collections of the Utah Sustaina	able Transportation and Energy Plan
287939 415.115 RA - Utah STEP Pilot Program Balance Account 1,349,307 0 <td></td>	

		r r				Regulatory asset established for the Washington disallowed portion of
287639	415.510 RA - WA Colstrip #3	(39,571)	(39,571)	0	o	 Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
						Regulatory asset established for the California allocated portion of a one
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287872	720.841 RA Amort - Tax PR Adj CA	0	0	0	0	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-time.
						adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient O Protection and Affordable Care Act of 2010.
287873	720.842 RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established torecord the deferral of the Merwin Project
						costs approved by the Washington Utility and Transportation
287857	415.545 RA - WA Merwin Project	844	844	0	0	Commission (WUTC). Regulatory asset established to record the Wyoming multi-state protocol
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	0 deferral assumed in 2017 and 2018.
						Regulatory asset established for the Oregon allocated portion of a one-
						time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of
						prescription drug post-retirement benefits was limited by the Patient
287874	720.843 RA Amort - Tax PR Adj OR	0	0	0	0	0 Protection and Affordable Care Act of 2010.
						Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of
007075						prescription drug post-retirement benefits was limited by the Patient
287875	720.844 RA Amort - Tax PR Adj UT	0	0	0	0	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Wyoming allocated portion of a one
						time adjustment to income tax expense related to the deductibility of
						prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient
287877	720.846 RA Amort - Tax PR Adj WY	0	0	0	0	 Protection and Affordable Care Act of 2010.
	· · · · · · · · · · · · · · · · · · ·					Regulatory asset established to record a FAS 106 regulatory asset for
287848	320.281 RA - Post Retirement Settlement Loss	0	0	0	0	0 the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
						charges to be recovered on Utah's allocable share of the post-retiremen
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0 medical settlement loss.
						Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934	320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
						Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0
						Regulatory liability used to record the Wyoming allocation of storm-
287916	705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims Regulatory assets established to record the effects of the accounting
						pursuant to FASB Statement No. 133, which requires that certain
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0 financial instruments be valued at FMV for book purposes.
287886	415.837 RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other 0 regulatory asset for frozen derivative.
FERC 283 -		(21,004,900)	(21,004,900)	0		o regulatory asset for nozen denvalive.
						Regulatory liability established to record changes in control (CIC)
287995	720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
201000			Ŭ	Ŭ	ŭ	Accrued estimated liability for insurance premium taxes related to the
287891	505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
287650	205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	Regulaory asset established to reflect the book-tax difference in the cos of the Deer Creek and Trail Mountain coal inventory.
20,000		(107,003)	(107,009)	U	Ŭ	Regulatory asset established for a payment made by PacifiCorp related
007070	445.000 Deferred Ceel Ceete Neurobles Ceeteet Cetters of		~	0		to an amended and restated coal supply agreement, which will be
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement. Asset accrued for a deferred expense related to a termination fee
						incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287661	425.360 Hermiston Swap	(784,468)	(784,468)	0		generating plant. For book purposes, the cost is being amortized over
20/001	420.000 Heimistuli Owdp	(704,400)	(704,408)	0		the remaining life of the plant. Accrued liability established as a reserve for anticipated injury and
287341	910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	0 damage expense.
287970	415.815 Insurance Reserve - Current	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
207310		0	0	0		The total overfunded Other Post-Employment Benefit Obligations
286909	720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0 (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310 Hydro Relicensing Obligation		0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
20//50	420.010 Hydro Relicensing Obligation	0	0	0		Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287656	425.280 Joseph Settlement	(2,815)	(2,815)	0	0	0 costs are being amortized over the remaining life of the original contract Book-tax difference on interest income calculated on the prefunded
287967	320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 amount of Local 57 pension funding.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287609	105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to 0 Midpoint, ID.
		0	0	U		Asset accrued for prepaid membership fees, amortized for book
287669	210.180 Prepaid Membership Fees	(1,049,902) (14,996)	(1,049,902)	0	0	0 purposes over a period of 12 months or less.
007007	210.185 Prepaid Aircraft Maintenance	(14 996)	(14,996)	0	0	0 Regulatory asset established for prepaid aircraft maintenance costs.
287907		(14,000)	(11,000)	Ű		
287907	210.195 Prepaid Surety Bond	(14,000)	(11,000)		-	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513

Asset accrued for prepaid Idaho con	
287665 210.130 Prepaid Taxes - ID PUC (81,964) 0	
Asset accrued for prepaid Oregon co	
287662 210.100 Prepaid Taxes - OR PUC (250,896) 0 0 0 purposes over a period of 12 months	
Book-tax difference associated with	the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes (3,341,029) 0 0 (3,341,029) 0 taxes.	
Prepaid property tax book to tax diffe	
deferred income tax liablity is expect	ed to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3,391,794) 0 0 (3,391,794) 0 Internal Revenue Service.	
Asset accrued for prepaid Utah com	mission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC (773,246) 0 0 0 purposes over a period of 12 months	s or less.
	id water rights and water fees. Moved
287908 210.190 Prepaid Water Rights (184,423) (184,423) 0 0 0 from 2014 account 137511.	_
The projects are qualified for the 30	% solar investment tax credit (ITC).
The tax basis of the solar arrays nee	ds to be reduced by one-half of the
solar ITC, therefore creating basis di	
tax basis for the solar arrays. This is	
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up (9,381) (9,381) 0 0 for that difference.	
Accrued liability associated with the	acceptance of the Roque River
(Prospects 1, 2, & 4) FERC license,	
Oregon Department of Fish and Wild	
287289 425.130 Rogue River-Habitat Enhance (19.071) 0 0 0 Operation for half at enhance	
Asset accrued for a defined expens	
termination of a power purchase and	
287653 425.250 TGS Buyout (7.927) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Equity earnings for Trapper Mine. T	he equity method of accounting does
287770 120.205 Trapper Mining Stock Basis (829,642) 0 0 0 not apply for income tax purposes.	
Deferred compensation plan investm	nents are being treated as "trading
securities" where they are invested to	based upon the plan participants'
personal investment elections. Start	ing in July 2010, the investments are
reflected at fair market value and an	y unrealized gains or losses are
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (461,537) 0 0 (461,537) reflected in earnings.	Ŭ
287217 910.937 LTIP Mark to Mkt Gain/Loss (392,165) 0 0 (392,165) To record unrealized gains/losses fr	om the long term incentive plan.
Regulatory liability established to rec	
	-
Regulatory liability established to rec	
287965 415.836 Current Asset - Frozen MTM 0 0 0 0 egulatory asset to an other regulatory	ry asset for frozen derivative.
Book-tax difference related to the Gr	ain on purchased Business Energy
287492 ····· OR BETC - Purchased Credits - Non-Cash (163,932) (163,932) 0 0 Tax Credits.	
Rounding (3) (3)	
Subtotal - p277 (272,914,926) (264,999,240) 0 (6,732,823) (1,182,863)	
Less FASB 109 Above if not separately removed (9,381) (9,381) 0 0 0	
Less FASB 106 Above if not separately removed 0 0 0 0 0	
[272,905,545] (264,989,859] 0 (6,732,823) (1,182,863)	

Instructions for Account 283:

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

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	144,814,231	/ incourer	
	Possessory taxes	511,740		
1	Total Plant Related	145,325,971	26.2075%	38,086,357
			Wages & Salary	
	Labor Related		Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.4852%	0
			Net Plant	
	Other Included	70.000	Allocator	
	Annual Report	70,926		
3	Total Other Included	70,926	26.2075%	18,588
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		38,104,944
	Currently Excluded			
	Local Franchise	33,901,588		
	Montana Energy License	205,239		
	Montana Wholesale Energy	146,233		
	Idaho Generation Tax (KWh)	78,800		
	Oregon Department of Energy	1,614,478		
	Wyoming Wind Generation Tax	1,811,786		
	Washington Public Utility Tax	13,451,381		
	Other (Navajo Nation, Business & Occupation, Other)	47,308		
_		<u> </u>		
5	Subtotal Excluded Taxes	51,256,813		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	196,653,710		
	Total Other Taxes			
7	114.14c	196,653,710		
0	Difference (Line 6, Line 7)	0		
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 or	the Net Plant

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		detail below	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	92,982,484
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			170,791
	One Utah Center and North Temple office subleases			1,209,540
	Parking Rent: Lloyd Center, Portland, Oregon			680,719
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			26,501
	Total Miscellaneous General Revenue		-	2,087,551
	Wages & Salary Allocator		_	8.49%
	Total Allocated Miscellaneous General Revenue			177,133
	Distribution Underbuild			
	Third party attachments		<i>a</i> ,	0
	Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		fixed	<u>555,768</u> 555,768

Notes

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

PacifiCorp

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A B	Return and Taxes with 100 Basis Point incr 100 Basis Point increase in ROE a 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below	393,276,764 1.00%
Return C	Calculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.02% 51.18%
120 121	Debt Cost Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	5.21% 6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123 124 125 126	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)	2.54% 0.00% 5.53% 8.07%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	278,254,882
Compos 128 129 130 131 132 133	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)			Per state tax code	35.00% 4.54% 0.00% 37.95% 61.16%
134 135	ITC Adjustment <u>Amortized Investment Tax Credit</u> ITC Adjust. Allocated to Trans	Grossed Up		Attachment 5 (Line 134 * (1 / (1 - Line 131)	(969,214) (1,562,015)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =			116,583,896
137	Total Income Taxes				115,021,882

PacifiCorp

Attachment 5 - Cost Support

27,308,153,936 Appendix A input

ttachr	ment	A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	206.58b		2016	6,051,719,907	
	2	January	Monthly Balances		2017	6,052,647,589	
	3	February	Monthly Balances		2017	6,054,500,728	
	4	March	Monthly Balances		2017	6,059,997,451	
	5	April	Monthly Balances		2017	6,096,051,447	
	6	May	Monthly Balances		2017	6,116,626,107	
	7	June	Monthly Balances		2017	6,126,198,370	
	8	July	Monthly Balances		2017	6,133,854,927	
	9	August	Monthly Balances		2017	6,149,335,759	
	10	September	Monthly Balances		2017	6,155,856,079	
	11	October	Monthly Balances		2017	6,167,792,394	
		November	Monthly Balances		2017	6,207,459,519	
					2017		
45	13	December Transmission Plant In Service	207.58g	(Mate M)		6,222,285,657	Annandi A inc
15	14	Transmission Plant in Service	(sum lines 1-13) /13	(Note M)	True-up	6,122,640,457	Appendix A inp
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	206.75b		2016	6,582,809,079	
	16	January	Monthly Balances		2017	6,595,971,129	
		February	Monthly Balances		2017	6,608,302,489	
	18	March	Monthly Balances		2017	6,621,113,796	
					2017		
	19	April	Monthly Balances			6,631,706,813	
	20	May	Monthly Balances		2017	6,657,749,048	
	21	June	Monthly Balances		2017	6,671,918,115	
	22	July	Monthly Balances		2017	6,688,061,553	
	23	August	Monthly Balances		2017	6,708,124,888	
	24	September	Monthly Balances		2017	6,721,948,959	
	25	October	Monthly Balances		2017	6,734,360,444	
	26	November	Monthly Balances		2017	6,751,320,980	
	27	December	206.75g		2017	6,781,903,360	
	28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2016	884,188,667	
	30	December	204.5g		2017	936,922,782	
19	31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A inp
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	206.99b		2016	1,177,924,891	
	33	December			2018		
18	33 34	General Plant In Service	207.99g (sum lines 32 & 33) /2	(Note N)	True-up	1,230,870,807 1,204,397,849	Appendix A ing
			, , ,				
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2016	12,367,792,103	
	36	January	Monthly Balances		2017	12,373,792,063	
	37	February	Monthly Balances		2017	12,377,755,562	
	38	March	Monthly Balances		2017	12,352,898,925	
	39	April	Monthly Balances		2017	12,357,752,338	
	40	May	Monthly Balances		2017	12,411,263,582	
	41	March	Monthly Balances		2017	12,401,124,175	
	42	April	Monthly Balances		2017	12,404,868,964	
	43	August	Monthly Balances		2017	12,405,291,596	
	44	September	Monthly Balances		2017	12,402,839,446	
	45	October	Monthly Balances		2017	12,406,426,943	
	46	November	Monthly Balances		2017	12,413,180,942	
	47	December	204.46g		2017	12,487,001,483	1
	48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,397,076,009	
	49	Electric Plant Sold	207.102g			0	

(sum lines 14, 28, 31, 34, 48, & 49)

(Note M)

True-up

Accumulated Depreciation Worksheet

6 50 Total Plant In Service

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	2016	1,593,178,784	-
52 January	Monthly Balances	2017	1,601,151,321	
53 February	Monthly Balances	2017	1,608,801,140	
54 March	Monthly Balances	2017	1,616,483,921	
55 April	Monthly Balances	2017	1,624,880,615	
56 May	Monthly Balances	2017	1,632,723,972	
57 June	Monthly Balances	2017	1,640,908,679	
58 July	Monthly Balances	2017	1,648,959,683	
59 August	Monthly Balances	2017	1,656,125,816	
60 September	Monthly Balances	2017	1,663,134,561	
61 October	Monthly Balances	2017	1,670,454,964	

					PacifiCorp	
				Attachm	ent 5 - Cost Support	ort
	2 November	Monthly Balances		2017	1,673,650,298	
6		219.25c		2017	1,680,313,619	
25 6	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,639,289,798	98 Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	nce
6	5 December	Prior year 219.26c		2016	2,679,105,243	
	5 January	Monthly Balances		2017	2,685,148,622	
	7 February	Monthly Balances		2017	2,696,484,876	
	3 March	Monthly Balances		2017	2,704,798,257	
	9 April	Monthly Balances		2017	2,715,021,349	
) May	Monthly Balances		2017	2,722,787,706	
	1 June	Monthly Balances		2017	2,732,197,208	
	2 July	Monthly Balances		2017	2,740,804,921	
	3 August	Monthly Balances		2017	2,749,349,167	
	4 September	Monthly Balances		2017	2,757,547,628	
	5 October	Monthly Balances		2017	2,766,417,713	
	6 November	Monthly Balances		2017	2,775,218,568	
	7 December	219.26c		2017	2,782,769,276	
78	3 Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,731,357,733	33
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	nce
79	December	Prior year 200.21c		2016	550,535,864	
	December	200.21c		2017	580,005,315	15 -
8	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	565,270,590	90 Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	nce
8	2 December	Prior year 219.28c		2016	434,527,790	90 -
8	3 December	219.28c		2017	461,124,272	72 -
8	4 Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	447,826,031	31 Appendix A input
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	ace.
8	5 December	Prior year 219.20 through 219.24		2016	4.287.973.863	63
8		Monthly Balances		2017	4,321,459,966	
	7 February	Monthly Balances		2017	4,351,537,059	
8	3 March	Monthly Balances		2017	4,373,195,570	70
8	9 April	Monthly Balances		2017	4,409,364,569	69
9) May	Monthly Balances		2017	4,435,821,336	36
	1 June	Monthly Balances		2017	4,455,235,330	
93	2 July	Monthly Balances		2017	4,482,634,510	
	3 August	Monthly Balances		2017	4,512,735,963	
	4 September	Monthly Balances		2017	4,541,473,891	
	5 October	Monthly Balances		2017	4,574,300,094	
	6 November	Monthly Balances		2017	4,605,088,464	
9		219.20 through 219.24		2017	4,636,434,747	
9	3 Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,460,558,105	05
9	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	9,279,031,667	67 Appendix A input
10	0 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	9,844,302,257	57

Materials & Supplies

	Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Undistributed Stores Expense	Prior Year 227.16c 0
	Current Year 227.16c 0
39	(Note N) Appendix A input True-up 0 beg-of-year and end-of-year average
Construction Materials & Supplies	Prior Year 227.5c 1142,252,190
	Current Year 227.5c 150,015,776
42	(Note N) Appendix A input True-up 146,133,983 beg-of-year and end-of-year average
Transmission Materials & Supplies	Prior Year 227.8c 715,287
	Current Year 227.8c 381,386
45	(Note N) Appendix A input True-up 548,337 beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4) Rate Base Adjustment	114.19c	(3,698,228)	Net Plant Allocator 26.21%	(969,214)	
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	254,159			
	Current end of year balance 266 footnotes	148,165			

		PacifiCorp			
		Attachment 5 - Cost Support			
3	5 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	201,162	26.21% 52 ,	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Non-transmissior Related	
Land Held for Future Use	Prior Year Current Year	214.47d 214.47d	23,502,790 26,134,386	3,657,534 3.657,534		Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input		20,134,380	3,657,534	22,470,032	beg-of-year and end-of-year average

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
uded Membership Dues Expense					
FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000		25,000	
Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
National Coal Transportation Association	component of 335 Ln 1b	1,850		1,850	
National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104,000		104,000	
National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
Northwest Hydroelectric Association	component of 335 Ln 1b	1.000		1.000	
Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1.084	
······	Page 335, Line 1 Subtotal	1,115,015			
		.,,			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 9 - 20	Page 335, Lines 9 - 20	130,667		130,667	
National Safety Council	Page 335, Line 21	6.035	6.035		
Lines 22-42	Page 335, Lines 22 - 42	354,862	0,000	354,862	
Other (Individually less than \$5,000)	Page 335, Line 43	148.880		148.880	
		110,000		110,000	
Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
General: Other	Page 335.1, Line 17	2.530		2,530	
	rage obort, Ene tr	2,000		2,000	
Total	(Note C)	Appendix A Input		787,865	
OP Fixed PBOP expense		Approximate Lange to former	tional Filing	(11,307,062)	
Fixed PBOP expense Actual PBOP expense		Annual Update Informa Attachement 17	auonal Filing		
			T	(11,307,062)	
Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		323.185b		5,579,593	
	(Note F)	Appendix A Input		5,579,593	
		Appendix A input		0,010,000	

Regulatory Expense Related to Transmission Cost Support

				Form No. 1	Transmission Related No	on-transmission	
Appendix A I	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				pendix A input		
	ly Assigned A&G						
Specific Trar	nsmission related Regulatory Expenses						
I	Federal Energy Regulatory Commission:						
	Annual Fee	350	.37d	1,932,452	1,932,452		
	Annual Fee - hydro	350	.38d	2,798,781		2,798,781	
	Transmission Rate Case	350	.39d	664,023	664,023		
	Other Regulatory	350	.40d	92,209	980,837	2,366	
67	Total	SI	um	5,487,465	3,577,312	2,801,147	

PacifiCorp

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Attachment 5 - Cost Suppor	rt
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input Related Details
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising 323.191b	1,435 0 1,435 Based on FERC 930.1 download

Education and Out Reach Cost Support

			Education &			
		Form No. 1	Outreach			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435	5 0	1,435	Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

					Transmission Related	
					Appendix A	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plu	us adjustments	input	Details
53	Transmission O&M	321.112b	204,805,841	47,773	204,853,614]
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0			
	(561.1) Load Dispatch-Reliability	321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168 Interest on Network Upgrade Facilities	1,468,174 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	(27,365,546)
		Current Year	Enter negative	(23,263,584)
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(25,314,565) beg-of-year and end-of-year average

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Transmission Plant			
Depreciation expense (403)	(Note H)	336.7b	106,777,986
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	106,777,986 Appendix A Input
General Plant			
Depreciation expense (403)	(Note H)	336.10b	38,785,821
Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885 Appendix A Input
Intangible plant			
Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602
Amortization of other electric plant (405)	(Note H)	336.1e	0
78 Total Intangible Amortization	(Note H)	sum	40,052,602 Appendix A Input

PacifiCorp

Attachment 5 - Cost Support

	latory Asset Amortizations Account 930.2 Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	_		Amount	
	Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.				
61	Total		sum	0	Appendix A Input

PacifiCorp

Attachment 6 - Estimate and Reconciliation Worksheet

1 April	Year 2	TO nonulates the formula	with Year 1 data from EEPO E	um No. 1 data far Voor 1 /	2010)														
2 April	Year 2 Year 2		with Year 1 data from FERC Fo sion Cap Adds and CWIP for Ye			a in Maar 2 (a. a. 2014)													
2 April 3 April	Year 2 Year 2		sion Cap Adds and CWIP for Ye dds to plant in service in Formul		ns expected to be in servic	e in Year 2 (e.g., 2011)													
4 May	Year 2	Post results of Step 3	aus to pidni in service in Formu	ld															
5 June	Year 2	Results of Step 3 go into	affect for the Rate Year 1 (e.g., .	June 1, 2011 - May 31, 2012)															
6 April	Year 3	TO nonulator the formula	with Year 2 data from FERC Fo	vm No. 1 for Voor 2 (o.g. 2011	1)														
7 April	Year 3	Reconciliation - actual da		1111NO. 1101 TEAL2 (E.G., 2011	1)														
/ April	Teal 5	Neconciliation - actual da	a																
8 April	Year 3	TO estimates Cap Adds a	nd CWIP during Year 3 weighte	ed based on Months expected t	to be in service in Year 3 (e.g., 2012)													
Worksheet Step Month	Year	Action																	
	Year 2		with Year 1 data from FERC Fo	um No. 1 data far Voor 1 (o.a.	2010)														
1 April	rear 2		Rev Req based on Year 1 dat			and this number (without	t inputs in lines 16 or 34 of	Annondix A)											
		÷ -	Revined based on real rula	8	пиретних и п	ger mis number (williou	i inputs in lines 10 or 54 or	Appendix Ay											
2 April	Year 2	TO estimates all transmis	sion Cap Adds and CWIP for Ye	ear 2 weighted based on Month	hs expected to be in servic	e in Year 2 (e.q., 2011) ir	n projection and populates	for actuals as inputs to Atta	achment 7 (but not Appe	ndix A) for true up.									
	Plant In Service		,	•			.,				CWIP		Plant In Service				CWIP		_
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(L)	(K)	(L)	(M)	(N)	(0)	(P)	(O)	(R)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWIP	Transmission CWIP	Inp
	Other Transmission PIS		Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Galeway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CWIP Balance																			
Dec (prior yea	r) -											13	÷	-				-	
Jan	-					-		-	-			12	÷	-				-	
Feb							-	-	-			11		-					
Mar	-					-		-	-			10	÷	-				-	
Apr								-				9		-					
May					-				-		-	8	-	-			-	-	
Jun					-		-		-		-		-	-			-		
Jul	-	-				-		-	-			6			-	-			
Aug						-	-	-			-	5	-	-			-	-	
Sep Oct												4	-	-		-	-	-	
		-					-					3				-			
Nov Dec		-										2					· ·	-	
Total	-			-								. ·			· · ·				1
	ssion Plant Additions and CWIP (weighted by months in service				-	-	-		-					-				
													Input to Line 16 of Appendix A						Not for tru
													Input to Line 34 of Appendix A						Not for tru
o Month April	Year Year 2	Action	dds to plant in service in Formul										Estimated Life			58	ਹ		
Арш	Tedi z	\$ -	aus to plant in service in Fornia	ld	Must run Annondix A tr	and this number (with in	puts in lines 16 and 34 of A	(A vibrondia					Estimated Depreciation fo	r Attachmont 7		30	4		
		*			must full Appendix A to	ger uns number (winnin	puts in lines to and 54 or a	uppendix Ay					Jan	11.5					
May	Year 2	Post results of Step 3											Feb	10.5					
iviay	Todi 2	\$ -			Must run Annondix A tr	and this number fuith in	puts in lines 16 and 34 of A	(A vibrondia					Mar	9.5					
		*			must full Appendix A to	ger uns number (winnin	puts in lines to and 54 or a	uppendix Ay					Apr	8.5					
June	Year 2	Results of Sten 3 m into	effect for the Rate Year 1 (e.g., .	June 1 2011 - May 31 2012)									May	7.5					
June	T GUT Z	\$ -		June 1, 2011 May 51, 2012)									Jun	6.5					
		•											Jul	5.5					
													Aug	4.5					
													Sep	3.5					
April	Year 3	TO populates the formula	with Year 2 data from FERC Fo	rm No. 1 for Year 2 (e.e. 2011	1)								Oct	2.5					
, shi ii	TOUR D		Rev Req based on Prior Year			and this number (without	t inputs in lines 16 or 34 of	Annondix A)					Nov	1.5					
			nev neg pased on rindi fedi	uuuu	mastrun Appendit A It	Second House Milling	i nipola in inica, to di a4 di	supportant my					Dec	0.5					
													Total Estimated Deprecia		7		+		
													Listar Commando Deprecia				4		
April	Year 3	Reconciliation - actual da	a																
			Result of Formula for Recond	iliation	Must run Annendix A tr	a get this number (with in	puts in lines 16 and 34 of A	(npendix A)											
			NELUIL		and an opposide Pric	- 9 no romosa (ann m													

\$ - Schedule 1 Reconciliation

Instruction Summary Step Month

Year

Action

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate			d of Construction (C	CIAC)													
3	А	Formula Line 157		Net Plant Carrying C	harge without D	Depreciation					10.7790%							
4	B C	164		Net Plant Carrying C Line B less Line A	Charge per 100 E	Basis Point in ROE v	vithout Depreciation	n			11.4134% 0.6343%							
о С	FCR if CIAC			Ento Diloto Ento A							0.001070							
7	D	158		Net Plant Carrying C	harge without D	Depreciation, Return,	nor Income Taxes				2.6414%							
	The FCR resulting fr Therefore actual rev In the True-up, the a Columns and rows r	enues collected actual depreciatio	in a year do not ch on expense will be i accommodate mo	ange based on cost used.	data for subsequ		smission PIS Actual	s	Tran	smission PIS Projecti	ion			1				
				(Energy Gateway only)		(Energ	y Gateway Segment B		(Ener	gy Gateway Segment I								
Suseful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed increase in ROE From line 3 above if "No" on line 13 and from	CIAC Increased ROE (basis p	(Yes or No) ioints)	No O			58.00 No 50			58.00 No 50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		10.7790% 10.7790%			10.7790%			10.7790%			10.7790% 10.7790%						
13 13 Month Net Plant or CWIP Balance	Investment					11.0962% 1,463,059,094			11.0962%			-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	pense				25,225,157						-						
		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010				287,225,425 287,225,425	4,836,783 4,836,783	35,796,936 36,707,884							\$ 35,796,936 \$ 36,707,884	\$ 36,707,884	\$ 35,796,936	\$ 910,948
17	W 9.8 % ROE	2011	-			784,113,653	13,727,954	98,247,903	-	-		-	-		\$ 98,247,903		\$ 98,247,903	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-			784,113,653 785,864,997	13,727,954 13,960,855	100,734,755 98,669,583		-		-	-		\$ 100,734,755 \$ 98,669,583	\$ 100,734,755	\$ 98,669,583	\$ 2,486,851
20	W Increased ROE	2012	-	-		785,864,997	13,960,855	101,161,988	-	-		-	-		\$ 101,161,988	\$ 101,161,988		\$ 2,492,406
21 22	W 9.8 % ROE W Increased ROE	2013 2013				1,039,140,449 1,039,140,449	18,682,869 18,682,869	130,692,267 133,987,947	1				-		\$ 130,692,267 \$ 133,987,947	\$ 133,987,947	\$ 130,692,267	\$ 3,295,680
23 24	W 9.8 % ROE W Increased ROE	2014 2014	-	-		1,164,054,968 1,164,054,968	21,135,829 21,135,829	146,609,818 150,301,670	-	-		-	-		\$ 146,609,818 \$ 150,301,670	\$ 150,301,670	\$ 146,609,818	\$ 3,691,852
25	W 9.8 % ROE	2015	-	-		1,350,166,903	24,782,100	170,317,174		-		-	-		\$ 170,317,174		\$ 170,317,174	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-	-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	174,599,289 187.090.158	-	-		-	-		\$ 174,599,289 \$ 187.090.158	\$ 174,599,289	\$ 187.090.158	\$ 4,282,114
28	W Increased ROE	2016	-	-		1,463,059,094	29,386,385	191,730,315	-	-		-	-		\$ 191,730,315	\$ 191,730,315		\$ 4,640,157
29 30	W 9.8 % ROE W Increased ROE	2017 2017	-	-		1,439,903,455 1,439,903,455	29,467,919 29,467,919	184,675,735 189,242,453	-	-		-	-		\$ 184,675,735 \$ 189,242,453	\$ 189,242,453	\$ 184,675,735	\$ 4,566,718
31	W 9.8 % ROE	2018	-	-		1,413,351,783	27,214,238	179,560,038	-	-		-	-		\$ 179,560,038		\$ 179,560,038	
32 33	W Increased ROE W 9.8 % ROE	2018 2019	-	-		1,413,351,783	27,214,238	184,042,546	-	-	-	-	-	-	\$ 184,042,546	\$ 184,042,546	s .	\$ 4,482,508
34	W 9.8 % ROE W Increased ROE	2019	-	-			-			-		-	-		s -	s -	3 -	\$ -
35 36	W 9.8 % ROE W Increased ROE	2020 2020	-	-		-	-		-	-		-	-		s -	e	s -	¢ .
37	W 9.8 % ROE	2021	-	-		-	-		-	-		-	-		s .	s .	s -	ф -
38 39	W Increased ROE W 9.8 % ROE	2021 2022	-	-		-	-		-	-		-	-		s -	s -	s .	\$ -
40	W Increased ROE	2022	-	-		-			-	-	-	-	-	-	s -	s -	3 -	\$ -
41 42	W 9.8 % ROE W Increased ROE	2023 2023				-	-		-	-		-	-	-	\$ -	e	s -	*
43	W 9.8 % ROE	2024	-	-		-	-		-	-		-	-		s .	s .	s -	ф -
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-			-	-		-	-		-	-	-	\$ -	s -	s .	\$ -
46	W Increased ROE	2025	-	-									-	-	s -	s .	3 -	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	-	-		-	-		-	-	-	-	-	-	s -	e	\$ -	¢
49	W 9.8 % ROE	2027	-	-		-	-		-	-		-	-		s .	s .	s -	ф -
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-	-		-			-	-		-	-		s -	s -		\$ -
52	W Increased ROE	2028				-				-	-	-		-	\$ -	s .	\$ -	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029	-				-	-	-	-	-	-	-	-	s -	e	s -	¢
55	w muleaseu ROE	2027	-			-	-		-	-		-	-			· ·	s -	ф -
56	I					·						· .				\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

		Oregon		Washingto	n	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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)
	2 Land Rights															1.27%
	2 Structures and Improvements															1.42%
	3 Station Equipment															1.74%
	7 Supervisory Equipment															1.74%
	4 Towers and Fixtures															1.53%
6 35	5 Poles and Fixtures															2.18%
7 35	6 Overhead Conductors and Devices															1.88%
8 356.	2 Clearing & Grading															1.88%
9 35	7 Underground Conduit															1.60%
10 35	8 Underground Conductors and Devices															1.66%
11 35	9 Roads & Trails															1.32%
12	Unclassified Transmission															1.76%
13 389.	2 Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14 39	0 Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11.477.181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15 390.	3 Structures and Improvements - Office Panels											,		,,		6.67%
16 39	1 Office Furniture and Equipment															5.00%
17 391.	2 Office Furniture and Equipment - Personal Computers															20.00%
	3 Store Equipment															4.00%
	4 Tools, Shop and Garage Equipment															4.17%
	5 Laboratory Equipment															5.00%
	7 Communication Equipment															4.30%
	2 Communication Equipment - Mobile Radio Equipment															9.09%
	8 Miscellaneous Equipment															5.00%
24	Unclassified General	2,043,237.13	3 59%	398,763.70	4 21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4 66%	107,633.85	1.93%	219,551.19	3 17%	
~ .		2,070,201.10	0.0070	000,100.10		54,041.01	0.0070	2,0.1,000.00	0.7270	1,002,400.10				210,001110	0.1170	
25 30	2 Franchises and Consents															6.66%
	3 Miscellaneous Intangible Plant															4.07%
	1 Leasehold Improvements - Gen															4.75%
21 390.			L		L				L				L			4.1370

Notes

1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.

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

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

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

- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or
- the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp Attachment 9a - Load Divisor for Projection

	OATT (Part III - Network Service) - Average of current year and prior two years																		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
				BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
Jan	8,622	9.24	3.30	30.25	1.39	0.36		20.19	18.21	7.28	47.32	-		12.86	1.86	346.69	107.00		606
Feb	8,083	8.26	3.23	27.42	1.19	0.38		26.28	17.65	7.27	46.69			15.53	1.50	239.07	92.00		486
March	7,584	7.39	3.09	25.58	1.11	0.24		19.25	15.82	6.48	42.88	0.10		14.79	1.46	247.50	78.00		464
April	7,128	6.37	3.19	22.30	0.81	0.14		15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14		16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19		26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04		20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11		19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	1.1	1.1	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Dct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63	1.1		19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	1.1	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

	Other Service										
j		j4	j3	j2	j1						
		Area Power									
		Administratio									
	APS	n	Deseret	UMPA	UAMPS						
Total OS	OS	OS	OS	OS	OS						
	RS 436	RS 262/263	RS 280	RS 637	RS 297						
90		342	74	84	403						
83		303	86	72	369						
76		277	74	74	343						
75		258	101	50	343						
93		302	101	74	452						
1,32		323	130	148	727						
1,39		316	132	174	768						
1,34		332	126	154	736						
1,22		303	114	141	671						
83		269	70	79	416						
83		302	72	76	387						
89		308	71	79	440						
12,04	-	3,636	1,151	1,205	6,057						
1,00		303	96	100	505						

Network

& OS

10,132 9,399 8,815 8,219 8,913 11,777 12,076 11,609 10,460 8,569 9,274 9,834

119,077 9,923

									OAT	T (Part II Lon	g-Term Firm P	oint-to-Point Tr	ansmission Se	ervice) - Projec	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874		SA 700	SA 701	SA 702	SA 748	SA 749	SA 881	
Jan	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
Feb	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150		3,624
March	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
April	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
May	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832
Nov	2,534	50	18	56		30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Dec	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	600	1,800	500	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	50	150	42	3,731

			Divisor
1%	Behind-the	Network	
			Network + OS
growth	Meter	Load	+ LTP
10,235	197	10,433	14,057
9,496	224	9,720	13,344
8,906	298	9,205	12,879
8,304	219	8,522	12,197
9,005	252	9,257	12,931
11,898	281	12,179	16,011
12,200	283	12,483	16,315
11,728	307	12,035	15,866
10,568	309	10,877	14,709
8,657	259	8,916	12,748
9,369	262	9,631	13,305
9,934	237	10,171	13,845
120,299	3,129	123,428	168,206
10,025	261	10,286	14,017

PacifiCorp									
Attachment 9a1 - Load (Current Year)									
	2017								

										OATT (Par	t III - Network	(Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52		346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85			24.72		247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-		15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-		25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-		24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-		15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-		13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20		-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	405
Dec	21	18	8,288		3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

					Other S	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

PacifiCorp Attachment 9a2 - Load (One Year Prior) 2016

									OATT (Par	t III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
Jan	4	18	8.342	5.54	3.17	26.83	1.17	0.32		14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50			141
Feb	2	8	8.068	5.65	3.33	27.08	1.14	0.37		15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65			140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	1.1	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61			127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	1.1	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52		1.1	108
May	31	17	7,463	4.89	3.20	12.88	0.29			8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47			111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29		14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50			137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08		13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08		13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32			16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06		0.05		13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-		15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	1.1	1.1	19.97	19.15	10.89	53.03	1.1	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2		166	264	117	524	4	16	195	20	1,154	430	3,223

					Othe	r Service		
Column			j1	j2	j3	j4		j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	APS OS RS 436	Total OS
Jan	4	18	413	85	65	349		912
Feb	2	8	387	67	88	350		892
March	29	8	331	77	95	257		760
April	14	10	361	77	113	246		798
May	31	17	457	56	127	286		927
Jun	28	16	697	126	99	307		1,229
Jul	28	17	784	173	115	320		1,392
Aug	16	17	742	151	111	335		1,339
Sept	1	15	644	111	94	271		1,119
Oct	19	8	339	61	67	231		698
Nov	30	18	382	86	72	336		876
Dec	19	18	445	86	49	317		897
Total			5,982	1,155	1,097	3,605	-	11,838

PacifiCorp Attachment 9a3 - Load (Two Years Prior) 2015

									OATT (Pa	rt III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	LLC NFO SA 742	Exelon NFO SA 789			Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35		25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07			130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	-	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86			161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	-	27.59	14.99	1.03	47.76	0.01		6.38	2.76			139
April	15	8	7,417	5.07	3.19	24.54	0.73		-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54			121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	-	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16			101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	-	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00			159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	-	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03			144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	-	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91			146
Sept	1	16	8,712	6.43	2.85	10.07	0.32		-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65			131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42		16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50			103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	-	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30		1.1	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34		29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40		1.1	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

					Other	Service		
Column			j1	j2	j3	j4		j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	263		
Jan	2	18	377	93	79	338		888
Feb	23	8	326	74	77	252		728
March	4	8	358	65	68	267		758
April	15	8	365	39	89	209		703
May	31	18	394	78	99	282		852
Jun	29	16	787	172	170	321		1,450
Jul	2	16	768	176	146	283		1,373
Aug	13	16	697	144	139	344		1,323
Sept	1	16	677	128	134	311		1,250
Oct	1	17	537	119	101	308		1,065
Nov	30	18	417	78	72	254		822
Dec	28	18	442	81	101	294		919
Total			6,146	1,246	1,275	3,463	-	12,130

	PacifiCorp								
Attachment 9b - Load Divisor for True up									
2017									

										OATT (Pa	rt III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	1.1	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41		20.04	18.98	11.50	52.52		0.01	21.52	-	346.69	107.00	640.000
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42		17.05	18.02	11.08	49.55		0.01	22.64		239.07	92.00	496.433
March	1	8	7,714	10.56	3.29	23.00	1.20			19.02	14.36	9.63	42.85			24.72		247.50	78.00	474.108
April	3	8	7,156	8.51	3.28	25.45	1.08			15.23	16.85	8.54	38.06	0.28		25.08	1.71	178.97	34.00	357.037
May	30	17	8,096	6.33	2.65	11.53	0.33			25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321.614
Jun	26	17	9,687	6.59	3.45	12.53	0.35			24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	389.887
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03		16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422.430
Aug	1	17	10,334	7.34	3.60	16.86	0.39			15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405.843
Sept	5	17	9,454	5.70	3.12	15.42	0.29			13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346.849
Oct	31	8	7,293	6.98	2.83	22.20	1.1		0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401.361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	1.1	0.16	12.19	13.74	9.17	40.91	0.01		28.47	0.10	185.46	82.00	404.678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502.724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

		Service	Other		
j	j5	j4	j3	j2	j1
		Area			
		Power			
	APS	Administra	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	262/RS	RS 280	RS 637	RS 297
912		339	78	75	420
870		306	92	76	395
785		306	60	79	339
754		320	99	33	302
1,012		339	78	90	506
1,307		342	122	145	698
1,407		346	136	173	752
1,381		316	128	167	770
1,318		328	114	184	692
739		268	41	57	373
813		315	72	64	362
879	1.00	314	62	69	434
12,176		3,839	1,081	1,214	6,042
1,014.63	-	320	90	101	504

											OATT Part II	Long-Term Fi	rm Point-to-P	oint Transmiss	on Service													
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g				
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex					Divisor
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total	Behind-the	Total	+ 0S +
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	749		& OS	Meter	Load	LTP
Jan			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	10,768	178	10,946	14,464
Feb			2,534		50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	9,509	244	9,753	13,271
March			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25		131	85	85	80	50	150	3,518	8,973	318	9,291	12,809
April			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	8,267	174	8,441	12,066
May			2,534	-	50	18	56	25	1.1	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625	9,429	160	9,589	13,214
Jun			2,629		50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783	11,383	255	11,638	15,421
Jul			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,039	257	12,297	16,068
Aug			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	12,121	262	12,383	16,155
Sept			2,629		50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771	11,119	233	11,352	15,124
Oct			2,569		50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709	8,433	203	8,635	12,344
Nov			2,534		50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	8,841	306	9,147	12,760
Dec			2,534	1.1	50	18	56	25	1.1	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614	9,669	221	9,890	13,504
Total			30,823		600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836	120,552	2,811	123,363	167,199
Avg 12CP			2,569		50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653	10,046	234	10,280	13,933

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance					
1110000	146140	A/Amort-Soft Dev	(426,618,312)					
1110000	146200	A/Amort-Oth Intang	(122,277,057)					
1110000	146201	A/Amort-Hydr-Klamath	1,553,321					
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)					
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)					
Attachment 5 input: Total Accumulated Amortization								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-r	elated	Labo	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2.216.270	\$ 1.657.444	\$ 1.936.857			\$	1.936.857		-
1001000	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			•	3,676,147		
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -			Ψ.	0,010,111		
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410.123	\$ 351.001	\$ 380.562	\$ 380,562					
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184.617	\$ 198.511	φ 000,002				\$	198.5
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518					\$	1,287,5
	132722		Plant-related	\$ -	\$ -	\$ -					Ť	1,201,0
	132723		Plant-related	\$ -	\$ -	\$ -						
1652000	132101		Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 1	2,337,354		
1002000	132200		Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256		Ψ i	2,001,001		
	132924		Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239					
1652100	132095		Other	\$ 606.916	\$ 572.765	\$ 589.841	\$ 589,841					
1002100	132096		Other	\$ -	\$ -	\$ -	\$ -					
	132097		Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa		\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539					
	132310	· · · ·	Plant-related	\$ 37,666	\$ 42.632	\$ 40,149	\$ 0,020,000		\$	40,149		
	132320		Other	\$ -	\$ -	\$ -	s -		Ψ	40,140		
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1.037	\$ -	\$ 518	•					
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -					
	132620		Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420					
	132621		Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594					
	132622		Other	¢ 557,554	\$	\$ 557,594	¢ 557,554					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192.500	\$ 219,375	\$ 219,375					
	132630		Other	\$ 240,230	\$ 192,500	\$ 219,373	\$ 219,375 ¢					
	132650		Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242					
	132700		Plant-related	\$ 42,667	\$ 3,919,221	\$ 3,909,242 \$ 42.667	φ <u>3,909,24</u> 2		\$	42,667		
	132705		Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021		ф	42,007		
	132740		Other	\$ 323,912	\$ 320,129 \$ -	\$ 320,021	\$ 320,021					
	132755	Prepaid Aircraft Maint	Labor-related		\$ 60,994	\$ 30,497	-ş-				\$	30,4
	132755		Other	\$ 242.135	\$ 60,994	\$ 30,497 \$ 121,068	\$ 121,068				\$	30,4
	132831		Other	\$ 242,135 \$ 983.688	\$ 983,688	\$ 983,688	\$ 983,688					
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 963,666 \$ 1,026,483	\$ 963,666 \$ 1,123,171					\$	1,123,
	132900		Other	\$ 1,219,660 \$ 947.627	\$ 1,020,458 \$ 1,020,458	\$ 1,123,171	\$ 984,043				\$	1,123,
	132901		Other	\$ 3.160.557	\$ 1,020,438 \$ 3,144,990	\$ 3,152,774	\$ 3,152,774					
	132903		Other	\$ 3,100,557 \$ 267,490	\$ 333.370	\$ 300.430	\$ 300,430					
	132904	Prep Fees-Idaho Pub Util Commission Prepaid Vehicle Licensing Fees	Labor-related	\$ 267,490 \$ -	\$ 333,370	\$ 300,430 \$ -	\$ 300,430					
	132909	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712					\$	11,914,
	132910		Other	\$ 11,707,912	\$ 12,121,511 \$ -	\$ 11,914,712	\$ 34.228				¢	11,914,
	132926		Plant-related	\$ (121,168)	•		۶ 34,226		\$	(110,632)		
	132998						¢ (2.004.702)		\$	(110,632)		
			Other	. (1:1.7		1 (1 1)						
4652000	134000		Other	\$ 1,608,285		\$ 2,175,414	\$ 2,175,414					
1653000	132303		Other	\$ 2,528,233 \$	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044					
	132304	Prepaid Interest - SERP Life Insurance	Other	Ŷ	\$ -	\$ -	\$ -					
1055000	203000	Discount on Short-Term Securities	Other	\$ 91,333 \$ -	\$ 16,278 \$ -	\$ 53,806 \$ -						
1655000	132400	Prepaid Mining Costs	Other	3 -	> -	ъ -	\$-					
				\$ -	\$-	\$ - \$ 70,917,887	\$ 38,440,935			7,922,541	<u> </u>	



Appendix A input: Total Allocated to Transmission \$ 5,932,025

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

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

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133

Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)						Current Yea	r (month end)					
	Operation	Appendix A input value (result of operation			(month end)												
Annondiy A	to apply to monthly	specified in column															
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, In 18 c,d	7,093,197,000	7,043,197,000	7.043.197.000	7,043,197,000	7.043.197.000	7.043.197.000	7.043.197.000	7,043,197,000	7.043.197.000		7,041,475,000	7,041,475,000	7.041.475.000
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	C
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	
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	C
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10.464.531
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048
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	C
97	12-month sum	360,014,410	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748
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	c
99	12-month sum	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	C
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	C
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	C
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	C
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	C
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	
n/a	-		Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers		

				Liability:		ged to:	Prior year C	urrent Year	True-up		-	By Cat	egory		Total
							December	December			100%				Transmission related Unfunde
Description	Account Calculation	Reserve type	SAP Account		SAP Account		month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Reserves
CA GHG Retail Obligation CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248020 248028	242 242	546526 546516	555.67 555.67	(11.1) (7.4)	(15.2) (10.7)	(13.3) (9.8)	Other				(13.304)	
idar (Wood Hollow)	Estimate by C&T Estimate by PE Legal	Unfunded Unfunded	248028	242	545510	426.3	(7.4)	(10.7)	(9.8)	Other Other				(9.784) (1.004)	
ST Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	Other				0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000	
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.002)	
-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000	
AES Wind Generation Inc Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
EWEB Reserve	Estimate by C&T	Unfunded	248025 248025	242 242	505214 505206	555.63	0.0	0.0	0.0	Other Other				0.000	
Deseret Physical Loss - Reserve for Dispute 3PA - Swift PTP SDD	Estimate by C&T Estimate by C&T	Unfunded	248025	242	506050	555.25 565.46	(0.2) (1.2)	(0.2) (1.2)	(0.2) (1.2)	Other				(0.202) (1.243)	
3PA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.2)	Other				(3.236)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.0)	Other				(1.955)	
Frapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other				(6.151)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.9)	Other				(3.863)	
njuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(7.1)	Labor			(7.078)		
njuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(18.6)	Other				(18.617)	
njuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	6.3	Labor			6.323		
njuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	23.1	Other				23.072	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(8.8)	Other				(8.840)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.018)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Bad Debt Reserve - Pole Contracts Provision for Doubtful Debts - Other	Uncollectible pole contact revenue - ci Known	Unfunded	118157 118168	144 144	550776 550750	904.2 904	(0.8)	(0.6)	(0.7)	Other Other				(0.706)	
Bad Debt Reserve - Transmission	Known	Unfunded Unfunded	118175	144	550750	904	(0.1) (0.1)	(0.1) (0.0)	(0.1) (0.1)	Other				(0.081) (0.064)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.1)	(0.3)	(0.1)	Other				(0.230)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.4)	Other				(0.370)	
														()	
nventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.7)	Other				(0.731)	
nventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.4)	Other				(1.394)	
nventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.687)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.4)	Other				(2.360)	
Jncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.3)	Other				(0.252)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.3)	Labor			(0.331)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(13.0)	Labor			(12.969)		
01(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.3)	Labor			(1.260)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(1.1)	Labor			(1.131)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	(0.0)	Labor			(0.007)		
Environmental Liabilities - Centralia Plant		Infunded / Gains Given Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Environmental Liabilities - Centralia Mine (J.O.)		Infunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Back to Customers													
Environmental Liabilities - Centralia Mine (PCorp)		nfunded / Gains Given Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
/acation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(3.7)	Labor			(3.681)		
Accation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500515	Follows Labor	(2.0)	(2.0)	(3.7)	Labor			(1.976)		
/acation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.3)	Labor			(2.284)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.028)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.8)	Labor			(3.763)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.144)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor			(15.180)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.0)	Labor			(5.958)		
Supplemental Pension Benefits (Retirement Allowances) Pension - Local 57	Pension - Known by HR/Payroll Pension - Calculated - Actuary	Unfunded Unfunded	280349 280350	228.3 228.35	501106 501105	426.5 Follows Labor	(1.9) (0.6)	(1.8) (1.2)	(1.9) (0.8)	Other Labor			(0.766)	(1.882)	
AS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(57.9)	Labor			(57.939)		
AS 156 SERP Accumulated Other Comprehensive Income		Accum OCI/partially ofsetting unfunded SERP liability	299107	226.35 219	0	9207420.5 0	20.3	(57.7) 20.2	(37.9)	Labor			19.919		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.2)	Labor			(29.179)		
Nasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor			(2.963)		

 Allocators
 100.000%
 23.078%
 8.485%
 0.000%

 Total (\$ millions)
 0.000
 0.000
 (10.216)
 0.000

 Appendix A input
 Image: Constraint of the second se

(10.216)

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE) Ó
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(001)
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(1,200,101)
	Attachment 5 input: Total PBOP	(11,307,062)
N /		

Notes: Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail

						Plant Place In-Service (PPIS)												
						Actual PPIS Forecasted PPIS												
					Percent													
		Energy Gateway Segment		Estimated In-	Complete on May													Total PPIS
Item	BU Name/Description of CAPEX Project/Item	or Other Transmission	Investment Reason Description	service Date	15, 2017	Jan/2018	Feb/2018	Mar/2018	Apr/2018	May/2018	Jun/2018	Jul/2018	Aug/2018	Sep/2018	Oct/2018	Nov/2018	Dec/2018	2018
1	PP Murder Creek Relocated West Kraft mtrg	Other Transmission	Regulatory and Mandated	Jun 29, 2018	85%		-	-	-	-	1,510,457		-		-	-	-	1,510,457
2	PP MOD-033	Other Transmission	Regulatory and Mandated	Sep 01, 2018	60%		51,033	7,975	-	-	-	-	1	2,849,353	1,128			2,909,489
3		Other Transmission	Regulatory and Mandated	Oct 15, 2018	60%		-	-	-	-	-		1	1	1,546,818			1,546,818
4	PP CIPS Low substations 2018	Other Transmission	Regulatory and Mandated	Nov 01, 2018	30%		-	-	-	-	-	-	-	-	-	551,591	6,829	558,420
5	PP Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	Other Transmission	System Reinforcements	Sep 01, 2018	0%	159	374	157	-	-	-	-	-	-	-	-	-	691
6	PP Alderwood to OI Transmission Tap Line	Other Transmission	System Reinforcements	May 31, 2018	95%	208,282	73,561	(711,011)	-	2,274,142	-	-	-	-	-	-	-	1,844,973
7	PP Lincoln/Harrison 115kV Joint PGE Mod. Ph 3 Linc - Harrison Rly	Other Transmission	System Reinforcements	May 15, 2018	95%		-	-	-	1,089,749	3,161	-	-	-	-	-	-	1,092,910
8	PP NE Portland Transmission upgrade - Trans Lines	Other Transmission	System Reinforcements	Nov 30, 2017	100%	(197)	1,261	127,027	-	-	-	-	-	-	-	-	-	128,091
9	PP Yreka Sub 115-69 kV Tx addition - Purchase xfmr for spare	Other Transmission	System Reinforcements	Mar 15, 2018	30%		37,963	-	-	-	-	-	-	-	-	-	-	37,963
10	PP Lewis & Clark Sub -Add 115 kV CB	Other Transmission	Modernize and Upgrades	Aug 15, 2018	25%	-	-	-	-	-	-	-	4,370,250	-	-	-	-	4,370,250
11	PP OR -TransmissionSCADA / CB Additions	Other Transmission	Modernize and Upgrades	Dec 31, 2018	0%	-	-	-	-	-	-		-	-	-	-	1,017,933	1,017,933
12	PP Facebook - Vitesse	Other Transmission	New Connects	Dec 31, 2018	5%		-	-	-	-	-	-	-	-	-	-	17,511,000	17,511,000
13	PP PP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A		(2,228)	1,028	-	-	-	-	-	-	-	-	-	(1,200)
14	PP PP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A	(11,526)	89,393	305,172	1,029,276	1,340,477	1,339,364	1,287,243	1,531,520	1,556,183	1,836,777	1,040,888	1,485,052	12,829,820
15	PP PP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A	(602,923)	(90,010)	3,349	113,760	183,289	295,156	184,374	417,717	281,540	168,426	167,494	146,893	1,269,066
16	PP PP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A	16,312	(78,804)	(87,412)	89,833	67,244	58,077	27,565	37,780	66,262	37,059	45,113	94,285	373,313
17	PP PP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A	-	-	(5,293)	-	-	-	-	-	-	-	-	-	(5,293)
18	RMP Replace Huntington 345kV CB322 - SF6	Other Transmission	Regulatory and Mandated	Jan 17, 2018	100%	521,601	(4,083)	4,345	-	-	-	-	-	-	-	-	-	521,863
19	RMP Replace Sigurd 345kV CB324 - SF6	Other Transmission	Regulatory and Mandated	May 31, 2018	50%		-	-	-	300,000	-	-	-	-	-	-	-	300,000
20	RMP Wyoming Transmission Easements incl BLM Kemm-Monumnt-S.Trona	Other Transmission	Regulatory and Mandated	Apr 30, 2018	100%		-	-	13,376	13,376	13,000	54,800	54,800	55,460	54,800	54,800	55,460	369,871
21	RMP Carbon Ashley 138kv Trans BIA Permit Ren	Other Transmission	Regulatory and Mandated	Apr 30, 2018	35%		-	-	2,800,000	1,400,000	-	-	-	-	-	-	-	4,200,000
22	RMP Idaho Power - Kinport Replace C 341 Series Cap	Other Transmission	Regulatory and Mandated	Nov 01, 2018	20%		-	-	-	-	-	-	-	-	-	3,623,720	-	3,623,720
23	RMP Idaho Power - Borah - Midpoint #1 replace wood w/ steel	Other Transmission	Regulatory and Mandated	Nov 01, 2018	0%	-	-	-	-	-	-	-	-	-	-	2,500,000	-	2,500,000
24	RMP Riverdale - El Monte convert o 138kV: Trans	Other Transmission	Regulatory and Mandated	Mar 31, 2018	99%		-	3,959,074	990,351	30,414	1,110	-	-	-	-	-	-	4,980,949
25	RMP MOD-33 DFR Installations	Other Transmission	Regulatory and Mandated	Jul 01, 2018	75%	-	-	-	-	-	-	4,883,866	44,400	52,192	66,600	-	-	5,047,058
26	RMP Physical Security / CIPS 14	Other Transmission	Regulatory and Mandated	Nov 15, 2019	10%	-	-	-	-	-	-	-	-	-	430,000	430,000	430,000	1,290,000
27	RMP CIPS Low 2018	Other Transmission	Regulatory and Mandated	Mar 31, 2018	0%		-	-	-	-	-	-	-	-	144,000	144,000	144,000	432,000
28	RMP Jordanelle-Midway Const 138kV Ln w/Heber	Other Transmission	System Reinforcements	May 31, 2018	10%	5,684	385,936	7,568	-	-	-	-	-	-	-	-	-	399,188
29	RMP Rebuild Mathington Tap to Price City Tap 1272 ACSR	Other Transmission	System Reinforcements	Dec 31, 2018	80%	-	-	1,826,604	-	-	-	-	-	-	-	-	-	1,826,604
30	RMP Rigby Area-Install 69kV Capacitors	Other Transmission	System Reinforcements	Various	85%	-	-	-	-	1,716,265	13,875	-	-	-	-	-	-	1,730,140
31	RMP Grace Sub: Relocate 46kV Line ph 1	Other Transmission	Rebuild and Replacements	Various	10%	-	-	-	-	-	-	-	-	-	-	-	1,496,997	1,496,997
32	RMP RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A	15,904	30,383	128,932	-	-	-	-	-	-	-	-	-	175,219
33	RMP RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A	2,117,557	2,093,882	1,131,158	1,880,865	1,907,378	2,216,203	2,292,122	2,512,486	2,280,208	1,981,162	1,708,158	1,783,826	23,905,004
34	RMP RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A	789,491	14,082	245,129	268,293	155,764	196,911	298,746	185,698	201,143	193,918	501,870	112,164	3,163,209
35	RMP RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Nov 30, 2018	N/A	187,676	-	-	142,783	142,783	144,503	142,783	144,503	142,783	144,503	142,783	144,503	1,479,605
36	RMP RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	May 15, 2018	N/A	800	(11,716)	(54,725)	-	-	-	-	-	-	-	-	-	(65,641)
37	TMP Naples 138-12.5 kV New Substation TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	May 15, 2018	5%	-	-	-	-	-	-	-	-	-	-	2,770,000	-	2,770,000
38	TMP Red Butte/Central - St George Connect 4th 138 kV Circuit TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Dec 31, 2018	85%	-	-	-	-	1,778,871	(4,429)	(7,242)	563	-	-	-	-	1,767,764
39	TMP Rigby and Sugarmill 161 kV Substation Shunt Capacitors TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Nov 15, 2018	20%	-	-	-	-	1,785,434	20,000	-	-	-	-	2,758,774	22,200	4,586,409
40		Other Transmission	New Revenue/System Reinforcement - Main Grid	Nov 15, 2020	10%	-	-	-	-	-	-	-	-	-	-	-	10,195,043	10,195,043
41		Other Transmission	New Revenue/System Reinforcement - Main Grid	May 15, 2018	97%	-	-	-	-	2,000,000	5,000	2,500	-	-	-	-	-	2,007,500
42		Other Transmission	New Revenue/System Reinforcement - Main Grid	Apr 15, 2018	80%	-	-	-	3,357,168	3,955	2,825	2,825	-	-	-	-	-	3,366,773
43	TMP Syracuse - Install 2nd 345-138kV Transformer - TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Feb 15, 2018	65%	462	2,925,744	(274,579)	277,000	-	-	-	-	-	-	-	-	2,928,627
44	TMP TPL Backup Bus Differential Relays	Other Transmission	New Revenue/System Reinforcement - Main Grid	Oct 15, 2018	0%	-	-	-	-	-	-	-	-	-	-	-	1,008,833	1,008,833
45	TMP TPL Overdutied Circuit Breaker Replacements	Other Transmission	New Revenue/System Reinforcement - Main Grid	Oct 15, 2015	0%	-	-	-	-	-	-	-	-	-	-	-	751,229	751,229
46	TMP Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D (D2 segment)	Transmission Expansion Plan	Oct 31, 2020	55%	-	-	-	-	-	-	-	-	-	3,428,994	-	-	3,428,994
47		Segment B	Transmission Expansion Plan	Oct 18, 2018	100%	-	66	-	-	100,000	100,000	100,000		-	-	2,000,000	-	2,300,066
48	TMP Purgatory Flats New 138 kV Network Delivery Point (UAMPS)	Other Transmission	New Revenue - Other Generation	Apr 15, 2018	95%	-	-	-	19,150,000	40,000	78,000	70,000	35,000	35,000	35,000	270,000	-	19,713,000
49		Other Transmission	New Revenue - Other Generation	Oct 18, 2018	70%	-	-	-	-	-	-	-	-	-	3,360,568	1,169	-	3,361,737
50	TMP Wallula - McNary 230 kV Line	Other Transmission	New Revenue - Other Generation	Nov 15, 2018	75%	708,997	57,459	106,584	-	-	-	-	-	-	-	-	32,351,444	33,224,483
51	TMP New Revenue/System Reinforcement - Main Grid	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	N/A	(156,201)	339,558	184,230	332	33,382	-	-	-	-	-	-	-	401,300
52	TMP New Revenue Transmission Expansion Plan	Other Transmission	New Revenue Transmission Expansion Plan	Various	N/A	1,592	1,076	258	-	-	-	-	-	-	-	-	-	2,926
53	TMP New Revenue/System Reinforcement - Other Gener	Other Transmission	New Revenue/System Reinforcement - Other Gener	Various	N/A	14,264	61,395	(36,359)	-	-	-	-	-	-	-	-	-	39,300
	Total					3,817,935	5,976,323	6,869,209	30,113,037	16,362,523	5,993,213	9,339,584	9,334,716	7,520,124	13,429,754	18,710,360	68,757,692	196,224,470

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

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

Summary	by	Segment

Description	Energy Gateway Segment or Other
Populus to Terminal	Segment B
Mona to Oquirrh	Segment C
Windstar to Populus	Segment D (D2 segment)
Populus to Hemingway	Segment E
Aeolus to Mona	Segment F
Sigurd to Red Butte	Segment G
West of Hemignway	Segment H *
Other Transmission Plant (non-Energy Gateway)	Other Transmission
Total	

Total PPIS 2017	Dec/2017	Nov/2017	Oct/2017	Sep/2017	Aug/2017	Jul/2017	Jun/2017	May/2017	Apr/2017	Mar/2017	Feb/2017	Jan/2017
2,300,06	0	2,000,000	0	0	0	100,000	100,000	100,000	0	0	66	0
	0	0	0	0	0	0	0	0	0	0	0	0
3,428,99	0	0	3,428,994	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
-	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
190,495,41	68,757,692	16,710,360	10,000,760	7,520,124	9,334,716	9,239,584	5,893,213	16,262,523	30,113,037	6,869,209	5,976,256	3,817,935
196,224,47	68,757,692	18,710,360	13,429,754	7,520,124	9,334,716	9,339,584	5,993,213	16,362,523	30,113,037	6,869,209	5,976,323	3,817,935

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

Estimated CIAC	
Amount	One-line diagrams identified
(see note 1)	for projects over \$5 million
(11= 000)	
(117,632)	
(37,582,497)	See note 2
(37,302,497)	
	n/a project composed of small inte
	n/a - project composed of small jobs
(1,500,000)	
	n/a - project composed of small jobs
(798,113)	
(,110)	
	See note 2
	See note 2
(861,673)	
(
	See note 2
(1 676 607)	
(4,676,587)	Co
	See note 2

CIAC Amount
(see note 1)
-
0
(861,673)
0
0
-
0
(44,674,829)

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Enclosure 7

Summary of Material Changes

PacifiCorp 2018 Annual Update Material Changes Summary

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

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

For the 2017 Annual Update, PacifiCorp provides the following:

 On page 106b (Information on Formula rates – Formula Rate Variances) of its 2017 FERC Form No. 1, PacifiCorp has included references to line items where values used as formula rate inputs differ from amounts reported in Form No. 1 schedules. Footnotes to each item listed provide the value used in the formula and an explanation for adjustments along with references to specific FERC proceedings, where applicable.

As a result of the FERC audit process in FERC Docket No. FA16-04-000, the amortization for the following regulatory assets has changed:

- Liquidated plant damage regulatory assets PacifiCorp agreed with the FERC's recommendation that amortization of liquidated damage regulatory assets did not meet the definition of Account 930.2, Miscellaneous General Expenses. Beginning with calendar year 2017, PacifiCorp now amortizes these regulatory assets to Account 557, Other Expenses, a production account not included in the formula and thus eliminating the need to identify and exclude these items on Attachment 5.
- **Pension and benefits regulatory assets** The FERC audit found that PacifiCorp's accounting for the amortization of prepaid pension and

postretirement regulatory assets in Account 920, Administrative and General Salaries, was inconsistent with Commission accounting regulations. The FERC stated the amortization of pensions and postretirement benefit costs should be recorded in Account 926, Employee Pensions and Benefits, under the Commission accounting regulations. Beginning with calendar year 2017, PacifiCorp now amortizes prepaid pension and postretirement benefit costs to Account 926 and excludes these from the formula rate through the use of page 106b in the FERC Form No. 1. This process eliminates the need to identify and exclude these items on Attachment 5.

- Environmental damage regulatory assets The FERC audit identified PacifiCorp's accounting for the amortization of environmental damage regulatory asset in Account 925, Injuries and Damages, as inconsistent with Commission accounting regulations. The FERC found that Account 925 should include the cost of insurance or reserve accruals to protect the utility against injuries and damage claims of employees or others, or losses of such character no covered by insurance. The FERC required PacifiCorp to amortize the amounts of the environmental damages related regulatory assets recovered in its retail rates to appropriate functional production or distribution operating and maintenance expense accounts. Should there be any environmental damage regulatory assets associated with transmission property, PacifiCorp will exclude these from the formula rate through the use of page 106b of its FERC Form No. 1.
- (ii) A review of the PacifiCorp's records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

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Enclosure 8

2018 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for the calendar year ending December 31, 2017

Actuarial Certification

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

Reliances

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

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is December 31, 2017. The benefit obligations were measured as of PacifiCorp's December 31, 2017, fiscal year end for all plans and are based on participant data as of the census date, January 1, 2017 for the PacifiCorp Retirement Plans and PacifiCorp Postretirement Welfare Plan and December 31, 2017 for the PacifiCorp Supplemental Executive Retirement Plan. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2018.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets was furnished to us by PacifiCorp. PacifiCorp also provided information about the general ledger account balances for the benefit plan cost at December 31, 2017, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Willis Towers Watson used information supplied by PacifiCorp regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

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

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by PacifiCorp. Willis Towers Watson has concurred with these assumptions and methods, except for the expected rate of return on plan assets selected as of January 1, 2018. Evaluation of the expected return assumption was outside the scope of Willis Towers Watson's assignment and would have required substantial additional work that we were not engaged to perform. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

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

A summary of the assumptions and methods used will be provided in Appendix A. Note that any subsequent changes in methods or assumptions for the December 31, 2017 measurement date will change the results shown in this report.

Nature of actuarial calculations

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

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

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

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Limitations

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

- 1. As discussed above, certain year-end financial reporting information in accordance with ASC 715-20-50 is not included in this report and must be provided by PacifiCorp, as follows:
 - Categorization of assets, actual asset allocation at December 31, 2016 and December 31, 2015, and the target asset allocation for 2017.
 - A description of PacifiCorp's investment policy for the assets held by the pension plan.
 - A description of the basis used to determine the expected long-term rate of return on plan assets.
- 2. The expected contributions to the qualified pension plans and the PRW plan were set at \$0.

Note that any significant change in the amounts contributed or expected to be contributed in 2018 will require disclosure in the interim financial statements, but should not affect the expected return on plan assets absent a remeasurement for another purpose.

- 3. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
- 4. This report is not intended to constitute a certification of the Adjusted Funding Target Attainment Percentage (AFTAP) under IRC §436 for any plan year.
- 5. This report does not determine funding requirements under IRC §430.
- 6. This report does not provide information for plan reporting under ASC 960 of ASC 965.
- 7. This report does not determine liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).
- 8. The comparisons of accounting obligations to assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and

losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

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

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

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Professional qualifications

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans except for the Pricing Specialist, who is not a member of the Society nor subject to the Qualification Standards but is qualified by virtue of education and experience to perform the tasks described below. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC ("Willis Towers Watson").

We will be pleased to review these reports with you at your convenience.

Sincerely,

James & Andrews

James J. Andrews, FSA, EA Valuation Actuary 952 842 6546

Hendrecks

Kristoff Hendrickson, FSA, EA Valuation Actuary 952 842 6359

John Polta Pricing Specialist 952 842 6734

Huchon Lettonsi

Ali Rehan Rattansi, ASA, EA Valuation Actuary 952 842 6225

Alex Hiller, FSA, EA Valuation Actuary 952 842 6441

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

PacifiCorp Postretirement Welfare Plan (PRW) Disclosure and Cost Under ASC 715 Measured as of December 31, 2017

	PRW
C. Fiscal Year 2017 Net Periodic Benefit Cost	
Service cost Interest cost Expected return on plan assets Amortization of prior service cost (credit) Amortization of net (gain) loss Amortization of regulatory (liability) asset Net periodic benefit cost (NPBC) Presentation of Benefit Cost pursuant to ASC 715-20 Employer service cost Other components of NPBC Other adjustments to benefit cost Disclosed benefit cost	2,203,709 13,953,162 (21,474,511) (6,680,000) 0 <u>820,004</u> (11,177,636) 2,203,709 (13,381,345) 0 (11,177,636)
D. Funded Status	
Accumulated benefit obligation (APBO) Fair value of assets (FVA) Net balance sheet (liability) asset Net prior service cost (credit) Net loss (gain) Regulatory (liability) asset Prepaid/(accrued) benefit cost	331,227,322 331,853,663 626,341 (6,146,000) (12,285,041) 7,040,231 (10,764,469)
E. Amounts Recognized in the Statement of Financial Position	
Noncurrent assets Current liabilities Noncurrent liabilities Total	626,341 0 <u>0</u> 626,341