



Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 1800
Portland, Oregon 97232

May 14, 2021

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

RE: *PacifiCorp*
Informational Filing of 2021 Transmission Formula Rate Annual Update
Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2021 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 2021 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).¹

1. Introduction

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.² Under the formula transmission rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the Annual Transmission Revenue Requirement (“ATRR”). 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”).³

2. Description of 2021 Annual Update

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, 2021, through May 31, 2022 (i.e., the “next Rate Year” for purposes of this Annual Update).

¹ All capitalized terms not otherwise defined herein shall have the meaning as set forth in PacifiCorp’s OATT.

² *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013) (the “May 23 Order”).

³ Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.* “Rate Year” is defined in Section I.2 of the Protocols as “June 1 of a given calendar year through May 31 of the subsequent calendar year.”

PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2021 Annual Update includes inputs from PacifiCorp's 2020 FERC Form No. 1, filed on April 14, 2021⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

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

- 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 (provided in Enclosure 6);

⁴ 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>.

⁵ 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.

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each “Material Change” (provided in Enclosure 7); and
- A copy of PacifiCorp’s 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 (provided in Enclosure 8).⁶

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 31, 2021. 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.

In response to the Tax Cuts and Jobs Act of 2017, on November 21, 2019 the Federal Energy Regulatory Commission issued Order No. 864. PacifiCorp submitted a compliance filing (Docket No. ER20-1828-000) concurrent with the company’s May 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. In preparing the 2021 Annual Update, it was identified that in order to reflect the most current depreciation study values, an additional two rows would need to be added to Attachment “Att 1B - 2017 TCJA” in order to capture the full remaining regulatory life of the transmission assets. PacifiCorp recognizes that rows may need to be added, or deleted, on Attachment “Att 1B - 2017 TCJA” in the future depending on the remaining regulatory life of the transmission assets at the time the filing is made.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2020 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 2020 FERC Form No. 1 data and load data from the 2020 True-Up;

⁶ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

- **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 2020 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 2021 Projection and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2020 Projection;
- **Enclosure 5 – True-Up variance analysis**, which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2020 True-Up and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2020 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year;**
- **Enclosure 7 – Summary of Material Changes;** and
- **Enclosure 8 – 2021 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2020.**

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: www.oatioasis.com/ppw/. The Annual Update information is centralized in the following folder on the OASIS site: “2021 Transmission Formula Annual Update.”⁷

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁸ 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.

⁷ 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.

⁸ 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.

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

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

5. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.⁹

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

Respectfully Submitted,

/s/ Matthew Loftus
Matthew Loftus

⁹ To the extent necessary, PacifiCorp respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

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Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated 14 May, 2021, in Portland, Oregon.

/s/ Christian Marble

Christian Marble
Sr. Business Administrator
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Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection
				2020 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	27,994,491
2	Total Wages Expense		354.28b	367,294,560
3	Less A&G Wages Expense		354.27b	43,815,481
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	323,479,079
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.6542%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	30,332,252,385
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,940,197,313
8	Accumulated Amortization	(Note N)	Attachment 5	689,402,579
9	Total Accumulated Depreciation		(Line 7 + 8)	10,629,599,892
10	Net Plant		(Line 6 - Line 9)	19,702,652,493
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,034,520,619
12	Gross Plant Allocator		(Line 11 / Line 6)	26.4884%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,988,326,781
14	Net Plant Allocator		(Line 13 / Line 10)	30.3935%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	7,627,712,649
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	198,774,682
17	Total Transmission Plant		(Line 15 + Line 16)	7,826,487,331
18	General Plant	(Note N)	Attachment 5	1,349,470,354
19	Intangible Plant	(Note N)	Attachment 5	1,054,374,613
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,403,844,967
21	Wage & Salary Allocator		(Line 5)	8.6542%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	208,033,288
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,679,914
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,036,200,533

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection
				2020 Form 1 data Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,942,552,607
26	Accumulated General Depreciation	(Note N)	Attachment 5	508,181,970
27	Accumulated Amortization	(Note N)	(Line 8)	689,402,579
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,197,584,549
29	Wage & Salary Allocator		(Line 5)	8.6542%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	103,641,231
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,046,193,838
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,990,006,695
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(774,655,922)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(366,940,673)
CWIP for Incentive Transmission Projects				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment				
35	IRC 46(f)1 adjustment		Attachment 5	(14,278)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(14,028,701)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	8,298,155
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	8.6542%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	176,943,869
43	Wage & Salary Allocator		(Line 5)	8.6542%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	15,313,057
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,231,929
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	16,544,986
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	83,834,974
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(147,761,488)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,278,557,921)
52	Rate Base		(Line 32 + Line 51)	4,711,448,774

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection	
				2020 Form 1 data	Projection
Operations & Maintenance Expense					
Transmission O&M					
53	Transmission O&M		Attachment 5		210,641,245
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		11,293,495
55	Less: Account 565		Attachment 5		141,188,225
56	Transmission O&M		(Lines 53 - 55)		58,159,525
Allocated Administrative & General Expenses					
57	Total A&G		323.197b		275,277,135
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5		0
59	Less Property Insurance Account 924		323.185b		4,494,291
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b		25,986,830
62	Less General Advertising Exp Account 930.1		323.191b		14,951
63	Less Membership Dues	(Note C)	Attachment 5		676,503
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		244,104,560
65	Wage & Salary Allocator		(Line 5)		8.6542%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		21,125,270
Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,359,714
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,359,714
70	Property Insurance Account 924	(Note F)	Attachment 5		4,494,291
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5		0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)		4,494,291
73	Gross Plant Allocator		(Line 12)		26.4884%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)		1,190,465
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)		83,834,974
Depreciation & Amortization Expense					
Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		116,134,858
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		45,818,998
78	Intangible Amortization	(Note H)	Attachment 5		46,992,581
79	Total		(Line 77 + Line 78)		92,811,579
80	Wage & Salary Allocator		(Line 5)		8.6542%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)		8,032,089
82	Abandoned Plant Amortization	(Note O)			0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)		124,166,947
Taxes Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2		48,450,808
85	Total Taxes Other than Income Taxes		(Line 84)		48,450,808

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection	
				2020 Form 1 data	Projection
Return \ Capitalization Calculations					
Long-Term Debt					
86	Account 221 Bonds		Attachment 14		8,394,650,000
87	Less Account 222 Reacquired Bonds		Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
89	Account 224 Other Long-term Debt		Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		8,394,650,000
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		16,847,657
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		36,907,274
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		3,679,943
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		19,483
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		8,337,234,610
Long Term Debt Cost					
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		395,449,302
98	Less Hedging Expense	(Note R)	Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,430,043
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		582,467
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
103	Total Long Term Debt Cost		Sum Lines 97 through 102		400,450,788
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
Common Stock					
112	Proprietary Capital		Attachment 14		8,825,482,942
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		74,154,436
115	Less: Account 219		Attachment 14		(15,828,669)
116	Total Common Stock		Sum Lines 112 through 115		8,764,759,574

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection	
				2020 Form 1 data	Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
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123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3554%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	346,545,166
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T				24.587%
132	T / (1-T)	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(684,637)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(907,845)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	76,893,450
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	49,603,011

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection
				2020 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	5,990,006,695
138	Total Adjustment to Rate Base		(Line 51)	(1,278,557,921)
139	Rate Base		(Line 52)	4,711,448,774
140	Total Transmission O&M		(Line 75)	83,834,974
141	Total Transmission Depreciation & Amortization		(Line 83)	124,166,947
142	Taxes Other than Income		(Line 85)	48,450,808
143	Investment Return		(Line 127)	346,545,166
144	Income Taxes		(Line 136)	49,603,011
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	652,600,907
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	7,627,712,649
147	Excluded Transmission Facilities	(Note J)	Attachment 15	363,310,708
148	Included Transmission Facilities		(Line 146 - Line 147)	7,264,401,941
149	Inclusion Ratio		(Line 148 / Line 146)	95.24%
150	Gross Revenue Requirement		(Line 145)	652,600,907
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	621,517,290
Revenue Credits				
152	Revenue Credits		Attachment 3	98,029,233
153	Net Revenue Requirement		(Line 151 - Line 152)	523,488,058
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	652,600,907
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,883,934,724
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.0912%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.1175%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3848%
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)	256,452,729
160	Increased Return and Taxes		Attachment 4	428,054,955
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	684,507,684
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,883,934,724
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.6335%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6597%
165	Net Revenue Requirement		(Line 153)	523,488,058
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,341,517
168	Interest on Network Upgrade Facilities		Attachment 5	4,932,710
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	533,762,284
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,253
171	Rate (\$/MW-year)		(Line 169 / 170)	37,449
172	Network Service Rate (\$/MW-year)		(Line 171)	37,449

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection
			2020 Form 1 data Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,719,651
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333
5	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,293,495
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,293,495
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,088,724
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.801598
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06680
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01542
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00308
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00220
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PacifiCorp
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	\$621,517,290
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,205,041
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$91,824,192
4	Total Revenue Credits	Line 2 + Line 3	\$98,029,233
5	Interest on Network Upgrades	Attachment 5	\$4,932,710
6	Transmission Incentive Credit	Attachment 7	\$5,341,517
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$533,762,284
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,253
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.448741
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.120728
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.720168
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.144034
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102881
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$9.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.29

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	30.3935%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,384,470	(11,076,095)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Attachment 1a input -->		(758,973,533)

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

Schedule ADIT-190

Description	A	B	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							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,402,412	0	0	5,402,412	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)	3,071	0	0	3,071	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 - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	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 - Cash Basis	397,298	397,298	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)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	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 Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,536,580	18,536,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	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	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	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	156,804	156,804	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	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.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	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 Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	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 Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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	66,708	66,708	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.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	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.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(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 rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								

287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	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	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	0	24,479,628
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	0
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	0	2,615,031
Total			831,227,995	808,836,219	527,179	0	0	21,864,597

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960 ----- Accelerated Pollution Control Facilities Depreciation		(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax basis difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	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 differences 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 income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
		Subtotal - p275	(2,889,828,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
		Less FASB 109 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
		Less FASB 106 Above if not separately removed	0	0	0	0	0	
		Total	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

Account 283	A	B	C	D	E	F	G	Justification
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.

287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705,240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	537,160	537,160	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.

287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	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.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	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 reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(6,444)	(6,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	30.3935%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	3,069,699	(10,306,110)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(774,655,922)
9	Beginning of Year Total (Attachment 1)				(751,281,908)	3,384,470	(11,076,095)	(758,973,533)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(774,655,922)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	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 - Cash Basis	392,183	392,183	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)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	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 Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	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	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	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	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	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	184,253	184,253	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	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.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington.
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities 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 Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	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 Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	407,714	407,714	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 Company.

287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Womring's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	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	144,619	144,619	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	59,397	59,397	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.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	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.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	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	188,821	188,821	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.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	280,437	280,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	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	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mail Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	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 differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in emergency use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.

287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	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.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	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 reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)	
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	

Instructions for Account 283:

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

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

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

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(366,940,673)	(19,896,011)
Total	(366,940,673) Appendix A, Line 33B	(19,896,011) Appendix A, Line 135b

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	30.3935%	48,422,860
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	0
Other Included			Net Plant Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	30.3935%	27,949
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715		48,450,808
Currently Excluded				
	Local Franchise	32,762,267		
	Montana Energy License	200,611		
	Montana Wholesale Energy	142,932		
	Idaho Generation Tax (KWh)	73,352		
	Oregon Department of Energy	1,499,295		
	Wyoming Wind Generation Tax	2,294,623		
	Washington Public Utility Tax	12,470,138		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	49,404		
5	Subtotal Excluded Taxes	49,492,622		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	208,904,337		
7	Total Other Taxes			
	114.14c	208,904,338		
8	Difference (Line 6 - Line 7)		(1)	

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,509,342
2	Pole Attachments - Transmission Related			298,507
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		<i>detail below</i>	182,603
6	Account 454 subtotal		(Sum Lines 1-5)	6,205,041
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,188,148
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	84,248,546
10	Facilities Charges including Interconnection Agreements	Note 2		878,984
11	Transmission maintenance revenue		Account 456.2	508,514
12	Account 456 subtotal		(Sum Lines 7-11)	91,824,192
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	98,029,233

Detail for selected items above

Miscellaneous General Revenues

Rents - General	15,820
One Utah Center and North Temple office subleases	714,340
Parking Rent: Lloyd Center, Portland, Oregon	1,379,839
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	2,110,000
Wages & Salary Allocator	8.65%
Total Allocated Miscellaneous General Revenue	182,603

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	428,054,955
B	100 Basis Point increase in ROE			1.00%

Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.87%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	370,607,152

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(684,637)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(907,845)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			84,738,241
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(26,382,594)
137	Total Income Taxes				57,447,803

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Plant In Service							
1	December	Source	Footnotes	Year	Balance		
		206.58b		2019	6,478,620,080		
2	January	Monthly Balances		2020	6,499,110,523		
3	February	Monthly Balances		2020	6,508,749,755		
4	March	Monthly Balances		2020	6,508,540,506		
5	April	Monthly Balances		2020	6,514,101,691		
6	May	Monthly Balances		2020	6,522,831,535		
7	June	Monthly Balances		2020	6,559,268,662		
8	July	Monthly Balances		2020	6,565,574,989		
9	August	Monthly Balances		2020	6,643,822,823		
10	September	Monthly Balances		2020	6,682,268,763		
11	October	Monthly Balances		2020	6,714,749,530		
12	November	Monthly Balances		2020	7,369,900,273		
13	December	207.58g		2020	7,827,712,649		
15	Transmission Plant In Service			Projection	7,627,712,649	Appendix A input	
Calculation of Distribution Plant In Service							
15	December	Source		Year	Balance		
		206.75b		2019	7,295,300,652		
16	January	Monthly Balances		2020	7,311,431,503		
17	February	Monthly Balances		2020	7,328,231,103		
18	March	Monthly Balances		2020	7,347,475,544		
19	April	Monthly Balances		2020	7,366,841,466		
20	May	Monthly Balances		2020	7,385,070,437		
21	June	Monthly Balances		2020	7,427,483,751		
22	July	Monthly Balances		2020	7,450,619,522		
23	August	Monthly Balances		2020	7,477,868,581		
24	September	Monthly Balances		2020	7,509,875,373		
25	October	Monthly Balances		2020	7,536,099,048		
26	November	Monthly Balances		2020	7,575,154,370		
27	December	206.75g		2020	7,647,962,060		
28	Distribution Plant In Service			Projection	7,647,962,060		
Calculation of Intangible Plant In Service							
29	December	Source		Year	Balance		
		204.5b		2019	1,015,882,796		
30	December	204.5g		2020	1,054,374,613		
19	31	Intangible Plant In Service			Projection	1,054,374,613	Appendix A input
Calculation of General Plant In Service							
32	December	Source		Year	Balance		
		206.99b		2019	1,287,632,918		
33	December	207.99g		2020	1,349,470,354		
18	34	General Plant In Service			Projection	1,349,470,354	Appendix A input
Calculation of Production Plant In Service							
35	December	Source		Year	Balance		
		204.46b		2019	12,370,876,825		
36	January	Monthly Balances		2020	12,350,078,612		
37	February	Monthly Balances		2020	12,327,342,080		
38	March	Monthly Balances		2020	12,331,473,673		
39	April	Monthly Balances		2020	12,347,692,355		
40	May	Monthly Balances		2020	12,363,761,651		
41	June	Monthly Balances		2020	12,338,690,899		
42	July	Monthly Balances		2020	12,350,137,370		
43	August	Monthly Balances		2020	12,354,340,364		
44	September	Monthly Balances		2020	12,333,276,902		
45	October	Monthly Balances		2020	12,339,624,904		
46	November	Monthly Balances		2020	12,342,937,193		
47	December	204.46g		2020	12,652,732,709		
48	Production Plant In Service			Projection	12,652,732,709		
49	Electric Plant Sold	207.102g			0		
6	50	Total Plant In Service			Projection	30,332,252,385	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Accumulated Depreciation							
51	December	Source		Year	Balance		
		Prior year 219.25c		2019	1,863,152,998		
52	January	Monthly Balances		2020	1,871,206,094		
53	February	Monthly Balances		2020	1,879,805,804		
54	March	Monthly Balances		2020	1,887,676,029		
55	April	Monthly Balances		2020	1,896,729,545		
56	May	Monthly Balances		2020	1,904,421,432		
57	June	Monthly Balances		2020	1,911,360,141		
58	July	Monthly Balances		2020	1,919,647,891		
59	August	Monthly Balances		2020	1,924,072,676		
60	September	Monthly Balances		2020	1,931,011,174		
61	October	Monthly Balances		2020	1,930,607,552		
62	November	Monthly Balances		2020	1,927,973,351		
63	December	219.25c		2020	1,942,552,607		
25	64	Transmission Accumulated Depreciation			Projection	1,942,552,607	Appendix A input
Calculation of Distribution Accumulated Depreciation							
65	December	Source		Year	Balance		
		Prior year 219.26c		2019	2,925,945,710		

66	January	Monthly Balances	2020	2,934,997,211	
67	February	Monthly Balances	2020	2,944,275,705	
68	March	Monthly Balances	2020	2,954,721,200	
69	April	Monthly Balances	2020	2,964,360,200	
70	May	Monthly Balances	2020	2,973,482,499	
71	June	Monthly Balances	2020	2,980,206,359	
72	July	Monthly Balances	2020	2,985,123,053	
73	August	Monthly Balances	2020	2,996,473,151	
74	September	Monthly Balances	2020	3,000,362,381	
75	October	Monthly Balances	2020	3,004,562,640	
76	November	Monthly Balances	2020	3,011,118,486	
77	December	219.26c	2020	3,027,035,454	-
78	Distribution Accumulated Depreciation	(line 77)	Projection	3,027,035,454	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2019	652,942,422	-
80	December	200.21c	2020	689,402,579	-
81	Accumulated Intangible Depreciation	(line 80) (Note N)	Projection	689,402,579	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2019	493,756,071	-
83	December	219.28c	2020	508,181,970	-
26 84	Accumulated General Depreciation	(line 83) (Note N)	Projection	508,181,970	Appendix A input
Calculation of Production Accumulated Depreciation					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2019	4,731,395,492	
86	January	Monthly Balances	2020	4,585,031,922	
87	February	Monthly Balances	2020	4,528,246,623	
88	March	Monthly Balances	2020	4,598,112,855	
89	April	Monthly Balances	2020	4,624,877,115	
90	May	Monthly Balances	2020	4,649,219,468	
91	June	Monthly Balances	2020	4,650,202,123	
92	July	Monthly Balances	2020	4,680,672,153	
93	August	Monthly Balances	2020	4,710,199,699	
94	September	Monthly Balances	2020	4,608,974,819	
95	October	Monthly Balances	2020	4,639,403,458	
96	November	Monthly Balances	2020	4,670,818,834	
97	December	219.20 through 219.24	2020	4,462,427,282	-
98	Production Accumulated Depreciation	(line 97)	Projection	4,462,427,282	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	Projection	9,940,197,313	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	Projection	10,629,599,892	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year	227.16c	0
		Current Year	227.16c	0
		Appendix A input	Projection	0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	162,913,741
		Current Year	227.5c	176,943,869
		Appendix A input	Projection	176,943,869 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	852,235
		Current Year	227.8c	1,231,929
		Appendix A input	Projection	1,231,929 current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(2,252,575)			Net Plant Allocator
					30.39%	(684,637)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes		63,459			
		Current end of year balance 266 footnotes		30,492			
		Average		46,976	30.39%	14,278	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
23		Prior Year Current Year (Notes B & L) Appendix A input	214.47d 214.47d Projection	25,890,060 23,912,440	3,657,634 1,679,914 1,679,914	22,232,526 22,232,526	Detail for transmission-related value on Attachment 1; Detail for transmission-related value on Attachment 1; current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	12,500		12,500	
	American Wind Wildlife Institute	component of 335 Ln 1b	48,333		48,333	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	977,030	977,030		
	Energy Storage Association	component of 335 Ln 1b	6,750		6,750	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	20,000		20,000	
	North American Transmission Forum, Inc.	component of 335 Ln 1b	94,596	94,596		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,200		1,200	
	Northwest Public Power Association	component of 335 Ln 1b	645		645	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	78,604		78,604	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
	The Association of Edison Illuminating Companies	component of 335 Ln 1b	8,157		8,157	
	The National Hydropower Association, Inc	component of 335 Ln 1b	10,000		10,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	23,117		23,117	
	Page 335, Line 1 Subtotal		1,318,682			
	Page 335, Lines 9 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions), Lines 9 - 34	Page 335, Lines 9 - 34	291,775		291,775	
	Other (Individually less than \$5,000)	Page 335, Line 35	121,173		121,173	
	Directors' Fees - Regional Advisory Board	Page 335, Line 44	16,499		16,499	
	Rating Agency and Trustee Fees	Page 335, Lines 38-42	494,437	494,437		
63	Total	(Note C) Appendix A input			676,503	
PBOP						
	Authorized filed PBOP expense			Annual Update Informational Filing	1,515,896	
	Actual PBOP expense			Attachment 17 total	1,515,896	
58	Actual PBOP Expense Adjustment	Appendix A input		Projection	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323.185b		4,494,291	
70		(Note F) Appendix A input			4,494,291	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expense:							
Federal Energy Regulatory Commission							
	Annual Fee		350.37d	2,230,645	2,230,645		
	Annual Fee - hydro		350.38d	2,175,960		2,175,960	
	Transmission Rate Case		350.39d	730,619	730,619		
	Other Regulatory		350.40d	671,057	398,450	272,607	
67	Total	sum		5,808,281	3,359,714	2,448,567	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	14,951	0	14,951	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G						
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	14,951	0	14,951 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M		321.112b	210,891,669	(250,424)	210,641,245
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	7,719,651		
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	1,198,333		
	(561.5) Reliability, Planning and Standards Development		321.89b	2,375,511		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		sum	11,293,495	0	11,293,495
55	Less: Account 565		321.96b	141,188,225	0	141,188,225

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		4,932,710	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Prior Year Current Year	Enter negative Enter negative
			Appendix A input	Projection
				(88,187,062) (147,761,488) (147,761,488) 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	116,134,858
	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	116,134,858 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	45,107,563
	Amortization of limited term electric plant (404)	(Note H)	336.10d	711,435
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	45,818,998 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	46,992,581
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	46,992,581 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector				
61	Total		sum	0 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service									CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(J)	(K)	(M)	(N)	(O)	(P)	
	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 Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (R / 13)	Input/Total
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	6,698,846.58	-	(42,573)	-	888,447	-	-	-	-	-	-	80,386,159	10,150,484	6,183,550.69	-	780,805	-	-
Feb	18,692,242	-	55,302	-	289,163	-	-	-	-	-	-	205,622,358	3,559,113	15,817,104	-	274,547	-	-
Mar	27,642,593	-	78,116	-	695,681	-	-	-	-	-	-	276,425,931	6,831,972	21,263,533	-	525,536	-	-
Apr	22,712,845	-	-	-	272,293	-	-	-	-	-	-	204,415,607	2,450,637	15,724,277	-	188,511	-	-
May	86,986,168	-	-	-	2,062,919	-	-	-	-	-	-	695,889,344	16,503,351	53,529,950	-	1,289,489	-	-
Jun	14,303,927	-	-	-	2,661,845	-	-	-	-	-	-	100,127,488	18,632,915	7,702,114	-	1,433,301	-	-
Jul	61,034,468	-	-	-	3,827,420	-	-	-	-	-	-	366,206,806	22,964,517	28,169,754	-	1,766,501	-	-
Aug	15,016,098	-	-	-	1,203,941	-	-	-	-	-	-	75,080,491	6,019,703	5,775,422	-	463,054	-	-
Sep	74,564,258	-	-	-	216,623	-	-	-	-	-	-	298,257,030	874,492	22,842,848	-	67,269	-	-
Oct	16,508,254	-	2,063,400	-	13,343	-	-	-	-	-	-	49,524,762	6,230,229	3,839,597	-	479,248	-	-
Nov	51,438,656	-	-	-	5,132	-	-	-	-	-	-	102,877,312	10,264	7,913,639	-	700	-	-
Dec	35,014,766	-	-	-	5,132	-	-	-	-	-	-	35,014,766	5,132	2,693,444	-	395	-	-
Total	430,613,821	-	2,154,245	-	12,033,338	-	-	-	-	-	-	2,489,828,054	94,242,809	191,525,235	7,249,447	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

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

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

198,774,682
-

Estimated Life	50
Estimated Depreciation for Attachment 7	
Jan	11.5
Feb	10.5
Mar	9.5
Apr	8.5
May	7.5
Jun	6.5
Jul	5.5
Aug	4.5
Sep	3.5
Oct	2.5
Nov	1.5
Dec	0.5
Total Estimated Depreciation for Attachment 7	125,214

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	9.1175%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6597%
5	C		Line B less Line A	0.5423%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3848%

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

Columns and rows may be added to accommodate more projects

Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)										
	No	50		No	50		No	50		9.1175%	9.1175%		9.1175%	9.1175%			
8 Useful life of the project																	
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"																	
10 Input the allowed increase in ROE	0	50		50			50										
11 From line 3 above if "No" on line 13 and																	
12 Line 14 plus (line 5 times line 13)/100	9.1175%	9.1175%		9.1175%			9.1175%										
13 13 Month Net Plant or CWIP Balance				1,962,873,457			7,186,840										
14 Actual or estimated depreciation expense				33,842,646			125,214										
	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	2010	-	-	-	287,225,425	4,836,783	31,024,478	-	-	-	-	-	-	\$ 31,024,478	\$ -	\$ 31,024,478	\$ -
16	2010	-	-	-	287,225,425	4,836,783	31,803,246	-	-	-	-	-	-	\$ 31,803,246	\$ 31,803,246	\$ -	\$ 778,768
17	2011	-	-	-	784,113,653	13,727,954	85,219,290	-	-	-	-	-	-	\$ 85,219,290	\$ -	\$ 85,219,290	\$ -
18	2011	-	-	-	784,113,653	13,727,954	87,345,294	-	-	-	-	-	-	\$ 87,345,294	\$ 87,345,294	\$ -	\$ 2,126,004
19	2012	-	-	-	785,864,997	13,960,855	85,811,869	-	-	-	-	-	-	\$ 85,811,869	\$ -	\$ 85,811,869	\$ -
20	2012	-	-	-	785,864,997	13,960,855	87,742,622	-	-	-	-	-	-	\$ 87,742,622	\$ 87,742,622	\$ -	\$ 2,130,753
21	2013	-	-	-	1,039,140,440	18,682,969	113,426,199	-	-	-	-	-	-	\$ 113,426,199	\$ -	\$ 113,426,199	\$ -
22	2013	-	-	-	1,039,140,440	18,682,969	116,243,669	-	-	-	-	-	-	\$ 116,243,669	\$ 116,243,669	\$ -	\$ 2,817,470
23	2014	-	-	-	1,164,054,968	21,135,829	127,268,205	-	-	-	-	-	-	\$ 127,268,205	\$ 127,268,205	\$ -	\$ -
24	2014	-	-	-	1,164,054,968	21,135,829	130,424,362	-	-	-	-	-	-	\$ 130,424,362	\$ 130,424,362	\$ -	\$ 3,156,157
25	2015	-	-	-	1,350,166,903	24,782,100	147,883,177	-	-	-	-	-	-	\$ 147,883,177	\$ 147,883,177	\$ -	\$ -
26	2015	-	-	-	1,350,166,903	24,782,100	151,543,948	-	-	-	-	-	-	\$ 151,543,948	\$ 151,543,948	\$ -	\$ 3,660,771
27	2016	-	-	-	1,463,059,094	29,386,385	162,780,376	-	-	-	-	-	-	\$ 162,780,376	\$ 162,780,376	\$ -	\$ -
28	2016	-	-	-	1,463,059,094	29,386,385	166,747,236	-	-	-	-	-	-	\$ 166,747,236	\$ 166,747,236	\$ -	\$ 3,966,861
29	2017	-	-	-	1,439,903,455	29,467,919	160,750,701	-	-	-	-	-	-	\$ 160,750,701	\$ 160,750,701	\$ -	\$ -
30	2017	-	-	-	1,439,903,455	29,467,919	164,654,779	-	-	-	-	-	-	\$ 164,654,779	\$ 164,654,779	\$ -	\$ 3,904,078
31	2018	-	-	-	1,413,360,220	27,214,371	156,077,080	-	-	-	-	-	-	\$ 156,077,080	\$ 156,077,080	\$ -	\$ -
32	2018	-	-	-	1,413,360,220	27,214,371	159,909,190	-	-	-	-	-	-	\$ 159,909,190	\$ 159,909,190	\$ -	\$ 3,832,110
33	2019	-	-	-	1,386,203,297	27,215,321	153,602,006	-	-	-	-	-	-	\$ 153,602,006	\$ 153,602,006	\$ -	\$ -
34	2019	-	-	-	1,386,203,297	27,215,321	157,360,485	-	-	-	-	-	-	\$ 157,360,485	\$ 157,360,485	\$ -	\$ 3,758,478
35	2020	-	-	-	1,471,003,295	28,854,427	162,972,728	-	-	-	-	-	-	\$ 162,972,728	\$ 162,972,728	\$ -	\$ -
36	2020	-	-	-	1,471,003,295	28,854,427	166,961,128	-	-	-	-	-	-	\$ 166,961,128	\$ 166,961,128	\$ -	\$ 3,980,400
37	2021	-	-	-	1,962,873,457	38,219,556	217,183,976	7,186,840	125,214	780,472	-	-	-	\$ 217,964,449	\$ 217,964,449	\$ -	\$ -
38	2021	-	-	-	1,962,873,457	38,219,556	222,506,007	7,186,840	125,214	799,968	-	-	-	\$ 223,305,966	\$ 223,305,966	\$ -	\$ 5,341,517
39	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
40	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
41	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
42	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
43	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
44	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
45	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
46	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
47	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
48	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
49	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
50	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
51	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
52	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
53	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
54	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
55	****	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
56	****	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

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

PacifiCorp
Attachment 9a1 - Load (Current Year)
2020

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
Customer	Class	RS / SA	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA, Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total NFO
Customer	Class	RS / SA	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 605	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	Total NFO
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.88	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

Column			Other Service					j
Customer	Class	RS / SA	j1	j2	j3	j4	j5	Total OS
Customer	Class	RS / SA	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
Customer	Class	RS / SA	RS 297	RS 637	RS 280	RS 262/263		Total OS
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662		12,763

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,124.9	1.1	27.4	0.2	5,711

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757	-	12,001

PacifiCorp
Attachment 9a3 - Load (Two Year Prior) 2018

Column			OATT (Part III - Network Service)																		f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.99	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

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	(499,107,264)
1110000	146200	A/Amort-Oth Intang	(155,726,039)
1110000	146201	A/Amort-Hydr-Klamath	1,575,719
1110000	146210	A/Amort-Oth Lic/Hydr	(20,603,561)
1110000	146230	A/Amort-LsHld Imprmt	(15,541,435)
Attachment 5 input: Total Accumulated Amortization			(689,402,579)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2020

FERC Account	Account Number	Account Description	Category	2019 Year-end Balance	2020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,108	\$ 5,672,419	\$ 4,652,764			\$ 4,652,764	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,885	\$ 2,237,443	\$ 2,220,664			\$ 2,220,664	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,419	\$ 321,928	\$ 409,174	\$ 409,174			
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,751	\$ 137,594	\$ 138,172				\$ 138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,203	\$ 1,375,844	\$ 717,023				\$ 717,023
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,406,626	\$ 19,318,920	\$ 16,362,773			\$ 16,362,773	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 12,685	\$ 6,342	\$ 6,342			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,695	\$ 749,600	\$ 749,648	\$ 749,648			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,320	\$ 667,212	\$ 630,766	\$ 630,766			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,215	\$ 16,065,321	\$ 14,351,768	\$ 14,351,768			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 5,643,997	\$ 7,403,557	\$ 6,523,777	\$ 6,523,777			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,760	\$ 46,096	\$ 44,428			\$ 44,428	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 219,828	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ -	\$ 157,284	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ -	\$ 207,914	\$ 103,957	\$ 103,957			
	132557	Prepaid GlenRock I	Other	\$ -	\$ 185,437	\$ 92,718	\$ 92,718			
	132558	Prepaid GlenRock II	Other	\$ -	\$ 146,102	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ -	\$ 556,311	\$ 278,155	\$ 278,155			
	132567	Prepaid Leaning Juniper	Other	\$ -	\$ 282,370	\$ 141,185	\$ 141,185			
	132574	Prepaid McFadden Ridge	Other	\$ -	\$ 106,767	\$ 53,383	\$ 53,383			
	132577	Prepaid Rolling Hills	Other	\$ -	\$ 278,155	\$ 139,078	\$ 139,078			
	132580	Prepaid Seven Mile I	Other	\$ 210,909	\$ 185,437	\$ 198,173	\$ 198,173			
	132581	Prepaid Seven Mile II	Other	\$ 41,543	\$ 36,525	\$ 39,034	\$ 39,034			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,352	\$ 1,121,820	\$ 1,117,586	\$ 1,117,586			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 20,000	\$ -	\$ 10,000	\$ 10,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,730	\$ 324,852	\$ 324,791	\$ 324,791			
	132740	Prepaid O&M - Wind	Other	\$ 96,134	\$ 93,041	\$ 94,588	\$ 94,588			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,259	\$ 203,009	\$ 265,134				\$ 265,134
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 516,172	\$ 749,930	\$ 749,930			
	132900	Prepayments - Other	Labor-related	\$ 1,686,356	\$ 1,438,226	\$ 1,562,291				\$ 1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,288	\$ 1,193,266	\$ 1,101,777	\$ 1,101,777			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,333	\$ 3,110,401	\$ 3,107,367	\$ 3,107,367			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,935	\$ 361,736	\$ 361,835	\$ 361,835			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,249	\$ 12,416,731	\$ 11,458,490				\$ 11,458,490
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,950)	\$ (36,877)	\$ (47,414)			\$ (47,414)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,645)	\$ (972,407)	\$ (1,279,026)	\$ (1,279,026)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,595	\$ 1,009,284	\$ 1,326,439	\$ 1,326,439			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,531,871	\$ 2,439,903	\$ 2,485,887	\$ 2,485,887			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
203000	132000	Discount on Short-Term Securities	Other	\$ 66,625	\$ 1,653	\$ 34,139	\$ 34,139			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 62,585,510	\$ 80,191,819	\$ 71,388,665	\$ 33,971,673	\$ -	\$ 23,275,881	\$ 14,141,110

Allocator
Total Allocated to Transmission by Category 0.000% 100.000% 30.394% 8.654%
\$ - \$ - \$ 7,074,356 \$ 1,223,798

Appendix A Input: Total Allocated to Transmission \$ 8,298,155

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2019 and 2020

	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	0
Anticline Substation	964,043	0
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	1,679,914

		Prior year	Current year
Total - PacifiCorp	214.47d	25,890,060	23,912,440

**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	3,755,222	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	185,391	n/a	1
Deseret RS 280	0	138.1	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	28,463	n/a	1
Obsidian Deferral	154,836	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	17,553	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	17,553	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,234	n/a	1
USBR Weber Basin RS 286	29,421	n/a	1
UAMPS RS 297	0	539.1	0
UMPA RS 637	0	81.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	40,106	n/a	1
Iberdrola Deferral Fee	338,231	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	446,072	n/a	1
Att 3 input: Total OS contract revenue credits	6,188,148	1,088.4	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	45,284,634
Third parties	1,960,859
Total short-term firm	47,245,493

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	18,829,914
Third parties	18,173,139
Total short-term non-firm	37,003,053

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	64,114,548
Third parties	20,133,998
Att. 3 input: Total short term-firm and non-firm revenue	84,248,546

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,394,650,000	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,667,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	16,847,657	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,445,289	13,369,823	13,294,357	13,218,891	18,788,339	18,693,787	18,599,235	18,504,683	18,410,131	18,315,579	18,221,027	18,126,475	18,031,923	
92	13-month average	36,907,274	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	33,683,227	33,426,089	33,168,951	32,911,813	39,355,758	39,236,946	38,962,162	38,675,874	38,394,562	38,109,192	37,824,678	37,555,591	37,670,714	
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,971,176	3,922,637	3,874,099	3,825,560	3,777,021	3,728,482	3,679,943	3,631,404	3,582,865	3,534,326	3,485,787	3,437,248	3,388,709	
94	13-month average	19,483	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	24,996	24,078	23,159	22,240	21,321	20,402	19,483	18,565	17,646	16,727	15,808	14,889	13,971	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	395,449,302	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	31,260,168	31,168,807	31,250,475	31,548,456	33,101,479	33,580,633	33,558,602	33,565,552	33,556,588	33,467,830	33,556,009	33,554,809	33,540,062	
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	4,430,043	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	332,604	332,604	332,604	332,604	379,972	380,784	380,840	380,840	380,865	380,869	382,986	382,988	382,087	
100	12-month sum	582,467	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475	
112	13-month average	8,825,482,942	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	8,437,788,931	8,504,974,064	8,570,263,588	8,613,894,917	8,650,997,782	8,709,900,503	8,779,978,135	8,903,345,320	9,042,589,192	9,065,849,372	9,111,514,510	9,166,683,368	9,173,498,557	
114	13-month average	74,154,436	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	125,565,229	66,269,120	65,809,485	65,050,315	64,754,999	64,071,066	63,099,327	67,845,008	69,698,940	73,025,872	76,066,167	79,659,327	83,092,814	
115	13-month average (enter negative)	(15,828,669)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(15,916,633)	(15,851,112)	(15,785,591)	(15,720,070)	(15,654,549)	(15,589,028)	(15,523,506)	(15,457,985)	(15,392,464)	(15,326,943)	(15,261,422)	(15,195,901)	(19,097,488)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,946,897	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.	0	0	0
Annual amortization for gains and losses on hedges.	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, 2020)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,441,789
Fire Protection	1,010,804
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	158,121,478
Total 353.4 Class Assets	171,374,182
Wind Generation Facilities	182,352,326
34.5 kV Facilities	9,584,201
Appendix A input: Total Assets to Exclude	363,310,708

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-End-of-Year Average	100% Transmission	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(12.6)	(17.6)	(15.1)	Other				(15.117)
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(6.0)	(7.0)	(6.5)	Other				(6.530)
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	0.0	(0.1)	(0.0)	Other				(0.025)
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(1.5)	(6.0)	(3.8)	100% Transmission	(3.750)			
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	0.0	(3.2)	(1.6)	Other				(1.620)
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	515100	501	(6.7)	(7.0)	(6.8)	Other				(6.842)
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	0.0	(33.0)	(16.5)	Other				(16.500)
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(1.2)	(0.7)	(1.0)	100% Transmission	(0.988)			
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.6)	Other				(1.560)
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(12.0)	(256.3)	(134.1)	Other				(134.128)
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	0.0	115.3	57.6	Other				57.625
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(6.4)	(15.2)	(10.8)	Other				(10.766)
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.053)
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.1)	(0.1)	Other				(0.101)
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.105)
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.1)	(0.8)	(0.5)	Other				(0.461)
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(0.979)
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	(0.3)	(0.3)	Other				(0.314)
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	(0.4)	(0.4)	Other				(0.402)
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.5)	(0.4)	(0.4)	Other				(0.416)
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.881)
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.6)	(0.6)	Other				(0.582)
Construction Work-in-Progress (CWIP) Reserve	Estimate by PPRMP Finance	Unfunded	148001	107	554950	557/693/598	(7.4)	(7.0)	(7.2)	Other				(7.236)
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	554702	426.5	(0.8)	(2.2)	(1.5)	Other				(1.517)
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	(1.8)	0.0	(0.9)	Other				(0.925)
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.224)
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.4)	Other				(9.444)
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	515100	501	(19.6)	(19.6)	(19.6)	Other				(19.606)
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(0.6)	(2.6)	(1.6)	Labor		(1.628)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor		0.000		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(2.0)	(2.0)	Labor		(1.995)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.2)	0.0	(0.6)	Labor		(0.619)		
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Unfunded	289000	253.99	various	921	(0.1)	(0.0)	(0.0)	Other				(0.042)
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	515100	501	(6.7)	0.0	(3.3)	Other				(3.332)
Environmental Liabilities - Centralia Plant	Estimate by Environmental	Unfunded / 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.)	Estimate by Environmental	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	0.0	(12.0)	(6.0)	Labor		(6.021)		
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.5)	(2.8)	(2.7)	Labor		(2.656)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.9)	(2.0)	(1.9)	Labor		(1.945)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.2)	(2.4)	(2.3)	Labor		(2.313)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.0)	Labor		(0.045)		
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.7)	(3.6)	Labor		(3.631)		
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.2)	(0.1)	Labor		(0.147)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.8)	(17.7)	(16.8)	Labor		(16.773)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(5.9)	(6.0)	Labor		(5.992)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.606)
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.6)	(0.5)	(0.5)	Labor		(0.534)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(55.6)	(58.1)	(56.8)	Labor		(56.838)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	21.1	25.3	23.2	Labor		23.215		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(28.3)	(25.7)	(27.0)	Labor		(27.000)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.5)	(2.4)	(2.4)	Labor		(2.438)		
Totals							(204.3)	(391.8)	(298.0)		(4.738)	0.000	(107.360)	(185.922)

Allocators	100.000%	26.488%	8.654%	0.000%
Total (\$ millions)	(4.738)	0.000	(9.291)	0.000

Appendix A input

(14,028,701)

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

FERC Acct	Description	2020 Expense
4265000	OTHER DEDUCTIONS	(20)
5020000	STEAM EXPENSES	(112)
5060000	MISC STEAM PWR EXP	412,953
5063000	MISC STEAM JVA CR	(46,813)
5120000	MANT OF BOILR PLNT	1,363
5140000	MAINT MISC STM PLN	1,737
5350000	OPER SUPERV & ENG	20,482
5390000	MSC HYD PWR GEN EX	12,723
5480000	GENERATION EXP	(854)
5490000	MIS OTH PWR GEN EX	6,413
5530000	MNT GEN & ELEC PLT	2,293
5560000	SYS CTRL & LD DISP	(502)
5570000	OTHER EXPENSES	83,311
5600000	OPER SUPERV & ENG	46,687
5612000	LD - MONITOR & OPER	6,220
5615000	REL PLAN & STDS DEV	1,706
5680000	MNT SUPERV & ENG	2,959
5700000	MAINT STATION EQIP	3,010
5710000	MAINT OVHD LINES	1,031
5800000	OPER SUPERV & ENG	74,315
5810000	LOAD DISPATCHING	31,828
5850000	STRT LGHT-SGNL SYS	(323)
5880000	MSC DISTR EXPENSES	12,990
5900000	MAINT SUPERV & ENG	40,029
5920000	MAINT STAT EQUIP	17,212
5930000	MAINT OVHD LINES	5,082
5950000	MAINT LINE TRNSFRM	8,805
5970000	MNT OF METERS	2,656
5980000	MNT MISC DIST PLNT	10,589
7071000	LBR CLR - RMP	344,169
7072000	LBR CLR - PACPWR	137,232
7081000	Stores Exp CLR - RMP	32,738
7082000	Stores Exp CLR - PP	16,110
9010000	SUPRV (CUST ACCT)	17,213
9020000	METER READING EXP	8,024
9030000	CUST RCRD/COLL EXP	564
9031000	CUST RCRD/CUST SYS	393
9032000	CUST ACCTG/BILL	7,858
9033000	CUST ACCTG/COLL	(509)
9036000	CUST ACCTG/COMMON	17,394
9081000	SUPRV (CUST SERV)	350
9084000	DSM DIRECT	2,198
9086000	CUST SERV	15,113
9090000	INFOR/INSTRCT ADV	2,984
9200000	ADMIN & GEN SALARY	156,125
9350000	MAINT GENERAL PLNT	167
Attachment 5 input: Total PBOP		1,515,896

Notes:

Total expense was a net debit for 2018 - 2020
Total expense was a net benefit (negative) for 2014-2017.
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 increase in expense in 2020 as compared to 2019 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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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	7,719,651
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333
5	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,293,495
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,293,495
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,088,724
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.801598
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06680
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01542
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00308
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00220
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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Enclosure 3

Calculation of True-Up for the preceding calendar year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up
				2020 Form 1 data True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	27,994,491
2	Total Wages Expense		354.28b	367,294,560
3	Less A&G Wages Expense		354.27b	43,815,481
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	323,479,079
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.6542%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	28,865,805,781
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,011,158,481
8	Accumulated Amortization	(Note N)	Attachment 5	671,172,501
9	Total Accumulated Depreciation		(Line 7 + 8)	10,682,330,982
10	Net Plant		(Line 6 - Line 9)	18,183,474,799
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,911,019,006
12	Gross Plant Allocator		(Line 11 / Line 6)	23.9419%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,902,639,886
14	Net Plant Allocator		(Line 13 / Line 10)	26.9621%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,707,327,060
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)	6,707,327,060
18	General Plant	(Note N)	Attachment 5	1,318,551,636
19	Intangible Plant	(Note N)	Attachment 5	1,035,128,705
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,353,680,340
21	Wage & Salary Allocator		(Line 5)	8.6542%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	203,691,946
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,668,724
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,913,687,730

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up	
					2020 Form 1 data	True-up
Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5			1,906,939,776
26	Accumulated General Depreciation	(Note N)	Attachment 5			500,969,021
27	Accumulated Amortization	(Note N)	(Line 8)			671,172,501
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)			1,172,141,522
29	Wage & Salary Allocator		(Line 5)			8.6542%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)			101,439,343
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)			2,008,379,119
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)			4,905,308,611
Adjustments To Rate Base						
Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A			(767,179,067)
33b	Excess or Deficient ADIT Balance		Attachment 1B			(377,427,210)
CWIP for Incentive Transmission Projects						
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6			0
ITC Adjustment						
35	IRC 46(f)1 adjustment		Attachment 5			(12,666)
Unfunded Reserves						
36	Unfunded Reserves		Attachment 16			(12,629,286)
Prepayments						
37	Prepayments	(Note K & N)	Attachment 11			7,499,456
Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)				0
Materials and Supplies						
39	Undistributed Stores Expense	(Note N)	Attachment 5			0
40	Wage & Salary Allocator		(Line 5)			8.6542%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)			0
42	Construction Materials & Supplies	(Note N)	Attachment 5			169,928,805
43	Wage & Salary Allocator		(Line 5)			8.6542%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)			14,705,960
45	Transmission Materials & Supplies	(Note N)	Attachment 5			1,042,082
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)			15,748,042
Cash Working Capital						
47	Operation & Maintenance Expense		(Line 75)			83,720,527
48	1/8th Rule	(Note S)	Zero			0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)			0
Network Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5			(117,974,275)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)			(1,251,975,005)
52	Rate Base		(Line 32 + Line 51)			3,653,333,605

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up
				2020 Form 1 data True-up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	210,641,245
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,293,495
55	Less: Account 565		Attachment 5	141,188,225
56	Transmission O&M		(Lines 53 - 55)	58,159,525
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	275,277,135
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	4,494,291
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,986,830
62	Less General Advertising Exp Account 930.1		323.191b	14,951
63	Less Membership Dues	(Note C)	Attachment 5	676,503
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	244,104,560
65	Wage & Salary Allocator		(Line 5)	8.6542%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	21,125,270
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,359,714
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,359,714
70	Property Insurance Account 924	(Note F)	Attachment 5	4,494,291
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,494,291
73	Gross Plant Allocator		(Line 12)	23.9419%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,076,018
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	83,720,527
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	116,134,858
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	45,818,998
78	Intangible Amortization	(Note H)	Attachment 5	46,992,581
79	Total		(Line 77 + Line 78)	92,811,579
80	Wage & Salary Allocator		(Line 5)	8.6542%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	8,032,089
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	124,166,947
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	42,980,687
85	Total Taxes Other than Income Taxes		(Line 84)	42,980,687

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up
				2020 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	8,394,650,000
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,394,650,000
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	16,847,657
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	36,907,274
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,679,943
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	19,483
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,337,234,610
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	395,449,302
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,430,043
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	582,467
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	400,450,788
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
Common Stock				
112	Proprietary Capital		Attachment 14	8,825,482,942
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	74,154,436
115	Less: Account 219		Attachment 14	(15,828,669)
116	Total Common Stock		Sum Lines 112 through 115	8,764,759,574

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up	
				2020 Form 1 data	True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3554%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	268,716,729
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(607,341)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(805,348)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	59,624,425
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(27,810,806)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	31,008,271

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up
				2020 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,905,308,611
138	Total Adjustment to Rate Base		(Line 51)	(1,251,975,005)
139	Rate Base		(Line 52)	3,653,333,605
140	Total Transmission O&M		(Line 75)	83,720,527
141	Total Transmission Depreciation & Amortization		(Line 83)	124,166,947
142	Taxes Other than Income		(Line 85)	42,980,687
143	Investment Return		(Line 127)	268,716,729
144	Income Taxes		(Line 136)	31,008,271
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	550,593,161
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	6,707,327,060
147	Excluded Transmission Facilities	(Note J)	Attachment 15	363,310,708
148	Included Transmission Facilities		(Line 146 - Line 147)	6,344,016,351
149	Inclusion Ratio		(Line 148 / Line 146)	94.58%
150	Gross Revenue Requirement		(Line 145)	550,593,161
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	520,769,598
Revenue Credits				
152	Revenue Credits		Attachment 3	98,029,233
153	Net Revenue Requirement		(Line 151 - Line 152)	422,740,365
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	550,593,161
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,800,387,283
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4698%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0505%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.8067%
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)	250,868,161
160	Increased Return and Taxes		Attachment 4	324,466,031
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	575,334,192
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,800,387,283
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9852%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5659%
165	Net Revenue Requirement		(Line 153)	422,740,365
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,790,750
168	Interest on Network Upgrade Facilities		Attachment 5	4,932,710
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	431,463,825
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,089
171	Rate (\$/MW-year)		(Line 169 / 170)	30,625
172	Network Service Rate (\$/MW-year)		(Line 171)	30,625

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up
			2020 Form 1 data True-up

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,719,651
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333
5	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,293,495
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,293,495
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,088,724
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.801598
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06680
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01542
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00308
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00220
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PacifiCorp
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	\$520,769,598
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,205,041
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$91,824,192
4	Total Revenue Credits	Line 2 + Line 3	\$98,029,233
5	Interest on Network Upgrades	Attachment 5	\$4,932,710
6	Transmission Incentive Credit	Attachment 7	\$3,790,750
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$431,463,825
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,089
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.624762
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.552063
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.588938
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117788
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.084134
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.36
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.51

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.9621%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,002,361	(11,076,095)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Attachment 1a input -->		(759,355,641)

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

Schedule ADIT-190

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	0	27,772
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0
287300	920.182	LTIP - non current	5,402,412	0	0	0	5,402,412
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,071	0	0	0	3,071
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	0	2,473,185
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	0	157,578
287327	720.300	Pension/Retirement Accrual - Cash Basis	397,298	397,298	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,227,380	0	0	0	6,227,380
287373	910.580	Wasatch workers comp reserve	610,677	0	0	0	610,677
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,962,522	0	0	0	6,962,522
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	0	2,615,031
287460	720.800	FAS 158 Pension Liability	18,536,580	18,536,580	0	0	0
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	0
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	0
287249	415.839	NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	0
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	0
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	0
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	0
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	0
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	0
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	0
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	0
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	0

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	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	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	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	156,804	156,804	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	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.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent ReClass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	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 Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	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 Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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	66,708	66,708	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.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	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.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(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 rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								

287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	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	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	0	24,479,828
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	0
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	0	2,615,031
Total			831,227,995	808,836,219	527,179	0	0	21,864,597

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960 ----- Accelerated Pollution Control Facilities Depreciation		(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax basis difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	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 differences 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 income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
		Subtotal - p275	(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
		Less FASB 109 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
		Less FASB 106 Above if not separately removed	0	0	0	0	0	
		Total	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

Account 283	A	B	C	D	E	F	G	Justification
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.

287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705,240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	537,160	537,160	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.

287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	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 a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	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	(2,617,810)	(2,617,810)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	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 reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(6,444)	(6,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.9621%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,723,128	(10,306,110)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(775,002,492)
9	Beginning of Year Total (Attachment 1)				(751,281,908)	3,002,361	(11,076,095)	(759,355,641)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(767,179,067)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	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 - Cash Basis	392,183	392,183	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)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	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 Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	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	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	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	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	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	184,253	184,253	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	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.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington.
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities 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 Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	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 Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	407,714	407,714	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 Company.

287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Womring's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	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	144,619	144,619	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	59,397	59,397	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.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	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.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	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	188,821	188,821	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.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	280,437	280,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	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	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mail Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	0	30,843,345
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	0
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	0	2,340,890
Total			833,392,628	804,724,812	165,361	0	0	28,502,455

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

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

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Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	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 differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in emergency use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar Incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.

287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	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.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	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 reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)	
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	

Instructions for Account 283:

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

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

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

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(377,427,210)	(20,973,074)
Total	(377,427,210) Appendix A, Line 33B	(20,973,074) Appendix A, Line 135b

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	26.9621%	42,955,893
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	0
Other Included			Net Plant Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	26.9621%	24,794
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715		42,980,687
Currently Excluded				
	Local Franchise	32,762,267		
	Montana Energy License	200,611		
	Montana Wholesale Energy	142,932		
	Idaho Generation Tax (KWh)	73,352		
	Oregon Department of Energy	1,499,295		
	Wyoming Wind Generation Tax	2,294,623		
	Washington Public Utility Tax	12,470,138		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	49,404		
5	Subtotal Excluded Taxes	49,492,622		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	208,904,337		
7	Total Other Taxes			
	114.14c	208,904,338		
8	Difference (Line 6 - Line 7)		(1)	

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,509,342
2	Pole Attachments - Transmission Related			298,507
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		<i>detail below</i>	182,603
6	Account 454 subtotal		(Sum Lines 1-5)	6,205,041
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,188,148
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	84,248,546
10	Facilities Charges including Interconnection Agreements	Note 2		878,984
11	Transmission maintenance revenue		Account 456.2	508,514
12	Account 456 subtotal		(Sum Lines 7-11)	91,824,192
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	98,029,233

Detail for selected items above

Miscellaneous General Revenues

Rents - General	15,820
One Utah Center and North Temple office subleases	714,340
Parking Rent: Lloyd Center, Portland, Oregon	1,379,839
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	2,110,000
Wages & Salary Allocator	8.65%
Total Allocated Miscellaneous General Revenue	182,603

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	324,466,031
B	100 Basis Point increase in ROE			1.00%

Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.87%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	287,374,782

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(607,341)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(805,348)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			65,707,403
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				37,091,249

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
				2019	6,478,620,080
2	January	Monthly Balances		2020	6,499,110,523
3	February	Monthly Balances		2020	6,508,749,755
4	March	Monthly Balances		2020	6,508,540,506
5	April	Monthly Balances		2020	6,514,101,691
6	May	Monthly Balances		2020	6,522,831,535
7	June	Monthly Balances		2020	6,559,268,662
8	July	Monthly Balances		2020	6,565,574,989
9	August	Monthly Balances		2020	6,643,822,823
10	September	Monthly Balances		2020	6,682,268,763
11	October	Monthly Balances		2020	6,714,749,530
12	November	Monthly Balances		2020	7,369,900,273
13	December	207.56g		2020	7,827,712,649
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	6,707,327,060
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
				2019	7,295,300,652
16	January	Monthly Balances		2020	7,311,431,503
17	February	Monthly Balances		2020	7,328,231,103
18	March	Monthly Balances		2020	7,347,475,544
19	April	Monthly Balances		2020	7,366,841,466
20	May	Monthly Balances		2020	7,385,070,437
21	June	Monthly Balances		2020	7,427,483,751
22	July	Monthly Balances		2020	7,450,619,522
23	August	Monthly Balances		2020	7,477,868,581
24	September	Monthly Balances		2020	7,509,875,373
25	October	Monthly Balances		2020	7,536,099,048
26	November	Monthly Balances		2020	7,575,154,370
27	December	206.75g		2020	7,647,962,060
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	7,435,339,493
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
				2019	1,015,882,796
30	December	204.5g		2020	1,054,374,613
31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,035,128,705
Calculation of General Plant In Service					
32	December	Source		Year	Balance
				2019	1,287,632,918
33	December	207.99g		2020	1,349,470,354
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,318,551,636
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
				2019	12,370,876,825
36	January	Monthly Balances		2020	12,350,078,612
37	February	Monthly Balances		2020	12,327,342,080
38	March	Monthly Balances		2020	12,331,473,673
39	April	Monthly Balances		2020	12,347,692,355
40	May	Monthly Balances		2020	12,363,761,651
41	June	Monthly Balances		2020	12,338,690,899
42	July	Monthly Balances		2020	12,350,137,370
43	August	Monthly Balances		2020	12,354,340,364
44	September	Monthly Balances		2020	12,333,276,902
45	October	Monthly Balances		2020	12,339,624,904
46	November	Monthly Balances		2020	12,342,937,193
47	December	204.46g		2020	12,652,732,709
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,369,458,887
49	Electric Plant Sold	207.102g			0
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	28,865,805,781

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation					
51	December	Source		Year	Balance
				2019	1,863,152,998
52	January	Monthly Balances		2020	1,871,206,094
53	February	Monthly Balances		2020	1,879,805,804
54	March	Monthly Balances		2020	1,887,676,029
55	April	Monthly Balances		2020	1,896,729,545
56	May	Monthly Balances		2020	1,904,421,432
57	June	Monthly Balances		2020	1,911,360,141
58	July	Monthly Balances		2020	1,919,647,891
59	August	Monthly Balances		2020	1,924,072,676
60	September	Monthly Balances		2020	1,931,011,174
61	October	Monthly Balances		2020	1,930,607,552
62	November	Monthly Balances		2020	1,927,973,351
63	December	219.25c		2020	1,942,552,607
64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,906,939,776
Calculation of Distribution Accumulated Depreciation					
65	December	Source		Year	Balance
				2019	2,925,945,710

66	January	Monthly Balances	2020	2,934,997,211	
67	February	Monthly Balances	2020	2,944,275,705	
68	March	Monthly Balances	2020	2,954,721,200	
69	April	Monthly Balances	2020	2,964,360,200	
70	May	Monthly Balances	2020	2,973,482,499	
71	June	Monthly Balances	2020	2,980,206,359	
72	July	Monthly Balances	2020	2,985,123,053	
73	August	Monthly Balances	2020	2,996,473,151	
74	September	Monthly Balances	2020	3,000,362,381	
75	October	Monthly Balances	2020	3,004,562,640	
76	November	Monthly Balances	2020	3,011,118,486	
77	December	219.26c	2020	3,027,035,454	
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,977,128,004	
Calculation of Intangible Accumulated Depreciation					
79	December	Source	Year	Balance	
80	December	Prior year 200.21c	2019	652,942,422	
80	December	200.21c	2020	689,402,579	
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	671,172,501	Appendix A input
Calculation of General Accumulated Depreciation					
82	December	Source	Year	Balance	
83	December	Prior year 219.28c	2019	493,756,071	
83	December	219.28c	2020	508,181,970	
84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	500,969,021	Appendix A input
Calculation of Production Accumulated Depreciation					
85	December	Source	Year	Balance	
86	January	Prior year 219.20 through 219.24	2019	4,731,395,492	
87	February	Monthly Balances	2020	4,528,246,623	
88	March	Monthly Balances	2020	4,598,112,855	
89	April	Monthly Balances	2020	4,624,877,115	
90	May	Monthly Balances	2020	4,649,219,468	
91	June	Monthly Balances	2020	4,650,202,123	
92	July	Monthly Balances	2020	4,680,672,153	
93	August	Monthly Balances	2020	4,710,199,699	
94	September	Monthly Balances	2020	4,608,974,819	
95	October	Monthly Balances	2020	4,639,403,458	
96	November	Monthly Balances	2020	4,670,818,834	
97	December	219.20 through 219.24	2020	4,462,427,282	
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,626,121,680	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	10,011,168,481	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	10,682,330,982	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c (Note N) Appendix A input True-up	227.16c 227.16c	0 0 0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c (Note N) Appendix A input True-up	227.5c 227.5c	162,913,741 176,943,869 169,928,805	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c (Note N) Appendix A input True-up	227.8c 227.8c	852,235 1,231,929 1,042,082	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	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(2,252,575)	26.96%	Net Plant Allocator (607,341)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes Current end of year balance 266 footnotes Average	63,459 30,492 46,976		26.96%	12,666	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
23		Prior Year 214.47d Current Year 214.47d (Notes B & L) Appendix A input True-up		25,890,060 23,912,440	3,657,634 1,679,914 2,668,724	22,232,526 22,232,526	Detail for transmission-related value on Attachment 1; Detail for transmission-related value on Attachment 1; beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	12,500		12,500	
	American Wind Wildlife Institute	component of 335 Ln 1b	48,333		48,333	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	977,030	977,030		
	Energy Storage Association	component of 335 Ln 1b	6,750		6,750	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	20,000		20,000	
	North American Transmission Forum, Inc.	component of 335 Ln 1b	94,596	94,596		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,200		1,200	
	Northwest Public Power Association	component of 335 Ln 1b	645		645	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	78,604		78,604	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
	The Association of Edison Illuminating Companies	component of 335 Ln 1b	8,157		8,157	
	The National Hydropower Association, Inc	component of 335 Ln 1b	10,000		10,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	23,117		23,117	
	Page 335, Line 1 Subtotal		1,318,682			
	Page 335, Lines 9 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions), Lines 9 - 34	Page 335, Lines 9 - 34	291,775		291,775	
	Other (Individually less than \$5,000)	Page 335, Line 35	121,173		121,173	
	Directors' Fees - Regional Advisory Board	Page 335, Line 44	16,499		16,499	
	Rating Agency and Trustee Fees	Page 335, Lines 38-42	494,437	494,437		
63	Total	(Note C) Appendix A input			676,503	
PBOP						
	Fixed PBOP expense			Annual Update Informational Filing	1,515,896	
	Actual PBOP expense			Attachement 17	1,515,896	
58	Adjusted total (Current year actual)	Appendix A input		True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323,185b		4,494,291	
70		(Note F) Appendix A input			4,494,291	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expense:							
	Federal Energy Regulatory Commission						
	Annual Fee		350.37d	2,230,645	2,230,645		
	Annual Fee - hydro		350.38d	2,175,960		2,175,960	
	Transmission Rate Case		350.39d	730,619	730,619		
	Other Regulatory		350.40d	671,057	398,450	272,607	
67	Total	sum		5,808,281	3,359,714	2,448,567	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	14,951	0	14,951	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	14,951	0	14,951 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	321.112b	210,891,669	(250,424)	210,641,245
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	7,719,651		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333		
	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,293,495	0	11,293,495 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	141,188,225	0	141,188,225

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	4,932,710	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Network Upgrade Balance		
50	Network Upgrade Balance (Note N)	
	Prior Year	(88,187,062)
	Current Year	(147,761,488)
	Appendix A input	(117,974,275)
	Enter negative	
	Enter negative	
	True-up	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
	Amortization of limited term electric plant (404) (Note H)	336.7d
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		116,134,858
		0
		116,134,858 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b
	Amortization of limited term electric plant (404) (Note H)	336.10d
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		45,107,563
		711,435
		45,818,998 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d
	Amortization of other electric plant (405) (Note H)	336.1e
78	Total Intangible Amortization (Note H)	sum
		46,992,581
		0
		46,992,581 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
61	Total	0 Appendix A Input
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector		

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service									CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(J)	(K)	(M)	(N)	(O)	(P)	
	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 Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	Input Total
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

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

Input to Line 16 of Appendix A		
Input to Line 34 of Appendix A		
Estimated Life		50
Estimated Depreciation for Attachment 7		
Jan	11.5	-
Feb	10.5	-
Mar	9.5	-
Apr	8.5	-
May	7.5	-
Jun	6.5	-
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		

Not for true-up
Not for true-up

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	9.0505%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.5659%
5	C		Line B less Line A	0.5154%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.8067%

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

Columns and rows may be added to accommodate more projects

Line	Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)						Transmission Incentive Credit			
			Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)		
8	Useful life of the project	Life																
9	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No				No			No								
10	Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50									
11	From line 3 above if "No" on line 13 and	9.8% ROE	9.0505%			9.0505%			9.0505%			9.0505%						
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	9.0505%			9.3082%			9.3082%			9.0505%						
13	13 Month Net Plant or CWIP Balance	Investment	-			1,962,873,457			-			-						
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-			33,842,646			-			-						
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	30,832,075	-	-	-	-	-	-	\$	30,832,075	\$	30,832,075
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	31,572,250	-	-	-	-	-	-	\$	31,572,250	\$	740,175
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	84,694,038	-	-	-	-	-	-	\$	84,694,038	\$	84,694,038
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	86,714,685	-	-	-	-	-	-	\$	86,714,685	\$	2,020,647
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	85,085,444	-	-	-	-	-	-	\$	85,085,444	\$	85,085,444
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	87,110,604	-	-	-	-	-	-	\$	87,110,604	\$	2,025,161
21	W 9.8 % ROE	2013	-	-	-	1,039,140,440	18,682,969	112,730,113	-	-	-	-	-	-	\$	112,730,113	\$	112,730,113
22	W Increased ROE	2013	-	-	-	1,039,140,440	18,682,969	115,407,960	-	-	-	-	-	-	\$	115,407,960	\$	2,677,847
23	W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	126,488,443	-	-	-	-	-	-	\$	126,488,443	\$	126,488,443
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	129,488,192	-	-	-	-	-	-	\$	129,488,192	\$	2,999,750
25	W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	146,978,745	-	-	-	-	-	-	\$	146,978,745	\$	146,978,745
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	150,458,102	-	-	-	-	-	-	\$	150,458,102	\$	3,479,357
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	161,800,321	-	-	-	-	-	-	\$	161,800,321	\$	161,800,321
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	165,570,599	-	-	-	-	-	-	\$	165,570,599	\$	3,770,278
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	159,786,157	-	-	-	-	-	-	\$	159,786,157	\$	159,786,157
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	163,496,764	-	-	-	-	-	-	\$	163,496,764	\$	3,710,607
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	155,130,317	-	-	-	-	-	-	\$	155,130,317	\$	155,130,317
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	158,772,522	-	-	-	-	-	-	\$	158,772,522	\$	3,642,206
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	152,673,435	-	-	-	-	-	-	\$	152,673,435	\$	152,673,435
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	156,245,657	-	-	-	-	-	-	\$	156,245,657	\$	3,572,222
35	W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	161,987,351	-	-	-	-	-	-	\$	161,987,351	\$	161,987,351
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	165,778,102	-	-	-	-	-	-	\$	165,778,102	\$	3,790,750
37	W 9.8 % ROE	2021	-	-	-	1,962,873,457	38,219,556	215,869,112	-	-	-	-	-	-	\$	215,869,112	\$	215,869,112
38	W Increased ROE	2021	-	-	-	1,962,873,457	38,219,556	220,927,403	-	-	-	-	-	-	\$	220,927,403	\$	5,058,291
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
55	----	----	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	
56	----	----	-	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-	

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.56%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

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

PacifiCorp
Attachment 9a1 - Load (Current Year)
2020

Column			OATT (Part III - Network Service)																				f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA, Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 605	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.88	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	0.59	-	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662		12,763

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,124.9	1.1	27.4	0.2	5,711

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757	-	12,001

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2018

Column			OATT (Part III - Network Service)																		f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 828	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.99	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

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	(499,107,264)
1110000	146200	A/Amort-Oth Intang	(155,726,039)
1110000	146201	A/Amort-Hydr-Klamath	1,575,719
1110000	146210	A/Amort-Oth Lic/Hydr	(20,603,561)
1110000	146230	A/Amort-LsHld Imprmt	(15,541,435)
Attachment 5 input: Total Accumulated Amortization			(689,402,579)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2020

FERC Account	Account Number	Account Description	Category	2019 Year-end Balance	2020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,108	\$ 5,672,419	\$ 4,652,764			\$ 4,652,764	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,885	\$ 2,237,443	\$ 2,220,664			\$ 2,220,664	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,419	\$ 321,928	\$ 409,174	\$ 409,174			
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,751	\$ 137,594	\$ 138,172				\$ 138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,203	\$ 1,375,844	\$ 717,023				\$ 717,023
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,406,626	\$ 19,318,920	\$ 16,362,773			\$ 16,362,773	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 12,685	\$ 6,342	\$ 6,342			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,695	\$ 749,600	\$ 749,648	\$ 749,648			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,320	\$ 667,212	\$ 630,766	\$ 630,766			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,215	\$ 16,065,321	\$ 14,351,768	\$ 14,351,768			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 5,643,997	\$ 7,403,557	\$ 6,523,777	\$ 6,523,777			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,760	\$ 46,096	\$ 44,428			\$ 44,428	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 219,828	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ -	\$ 157,284	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ -	\$ 207,914	\$ 103,957	\$ 103,957			
	132557	Prepaid GlenRock I	Other	\$ -	\$ 185,437	\$ 92,718	\$ 92,718			
	132558	Prepaid GlenRock II	Other	\$ -	\$ 146,102	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ -	\$ 556,311	\$ 278,155	\$ 278,155			
	132567	Prepaid Leaning Juniper	Other	\$ -	\$ 282,370	\$ 141,185	\$ 141,185			
	132574	Prepaid McFadden Ridge	Other	\$ -	\$ 106,767	\$ 53,383	\$ 53,383			
	132577	Prepaid Rolling Hills	Other	\$ -	\$ 278,155	\$ 139,078	\$ 139,078			
	132580	Prepaid Seven Mile I	Other	\$ 210,909	\$ 185,437	\$ 198,173	\$ 198,173			
	132581	Prepaid Seven Mile II	Other	\$ 41,543	\$ 36,525	\$ 39,034	\$ 39,034			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,352	\$ 1,121,820	\$ 1,117,586	\$ 1,117,586			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 20,000	\$ -	\$ 10,000	\$ 10,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,730	\$ 324,852	\$ 324,791	\$ 324,791			
	132740	Prepaid O&M - Wind	Other	\$ 96,134	\$ 93,041	\$ 94,588	\$ 94,588			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,259	\$ 203,009	\$ 265,134				\$ 265,134
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 516,172	\$ 749,930	\$ 749,930			
	132900	Prepayments - Other	Labor-related	\$ 1,686,356	\$ 1,438,226	\$ 1,562,291				\$ 1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,288	\$ 1,193,266	\$ 1,101,777	\$ 1,101,777			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,333	\$ 3,110,401	\$ 3,107,367	\$ 3,107,367			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,935	\$ 361,736	\$ 361,835	\$ 361,835			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,249	\$ 12,416,731	\$ 11,458,490				\$ 11,458,490
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,950)	\$ (36,877)	\$ (47,414)			\$ (47,414)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,645)	\$ (972,407)	\$ (1,279,026)	\$ (1,279,026)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,595	\$ 1,009,284	\$ 1,326,439	\$ 1,326,439			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,531,871	\$ 2,439,903	\$ 2,485,887	\$ 2,485,887			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
203000	132000	Discount on Short-Term Securities	Other	\$ 66,625	\$ 1,653	\$ 34,139	\$ 34,139			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 62,585,510	\$ 80,191,819	\$ 71,388,665	\$ 33,971,673	\$ -	\$ 23,275,881	\$ 14,141,110

Allocator
Total Allocated to Transmission by Category 0.000% 100.000% 26.962% 8.654%
\$ - \$ - \$ 6,275,658 \$ 1,223,798

Appendix A Input: Total Allocated to Transmission \$ 7,499,456

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2019 and 2020

	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	0
Anticline Substation	964,043	0
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	1,679,914

		Prior year	Current year
Total - PacifiCorp	214.47d	25,890,060	23,912,440

**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	3,755,222	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	185,391	n/a	1
Deseret RS 280	0	138.1	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	28,463	n/a	1
Obsidian Deferral	154,836	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	17,553	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	17,553	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,234	n/a	1
USBR Weber Basin RS 286	29,421	n/a	1
UAMPS RS 297	0	539.1	0
UMPA RS 637	0	81.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	40,106	n/a	1
Iberdrola Deferral Fee	338,231	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	446,072	n/a	1
Att 3 input: Total OS contract revenue credits	6,188,148	1,088.4	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	45,284,634
Third parties	1,960,859
Total short-term firm	47,245,493

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	18,829,914
Third parties	18,173,139
Total short-term non-firm	37,003,053

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	64,114,548
Third parties	20,133,998
Att. 3 input: Total short term-firm and non-firm revenue	84,248,546

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	8,394,650,000	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,667,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	16,847,657	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,445,289	13,369,823	13,294,357	13,218,891	18,788,339	18,693,787	18,599,235	18,504,683	18,410,131	18,315,579	18,221,027	18,126,475	18,031,923
92	13-month average	36,907,274	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	33,683,227	33,426,089	33,168,951	32,911,813	39,355,758	39,236,946	38,962,162	38,675,874	38,394,562	38,109,192	37,823,678	37,555,591	37,670,714
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,971,176	3,922,637	3,874,099	3,825,560	3,777,021	3,728,482	3,679,943	3,631,404	3,582,865	3,534,326	3,485,787	3,437,248	3,388,709
94	13-month average	19,483	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	24,996	24,078	23,159	22,240	21,321	20,402	19,483	18,565	17,646	16,727	15,808	14,889	13,971
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	395,449,302	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	31,260,168	31,168,807	31,250,475	31,548,456	33,101,479	33,580,633	33,558,602	33,565,552	33,556,588	33,467,830	33,556,009	33,554,809	33,540,062
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	4,430,043	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	332,604	332,604	332,604	332,604	379,972	380,784	380,840	380,840	380,865	380,869	382,986	382,988	382,087
100	12-month sum	582,467	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475
112	13-month average	8,825,482,942	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	8,437,788,931	8,504,974,064	8,570,263,588	8,613,894,917	8,650,997,782	8,709,900,503	8,779,978,135	8,903,345,320	9,042,589,192	9,065,849,372	9,111,514,510	9,166,683,368	9,173,498,557
114	13-month average	74,154,436	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	125,565,229	66,269,120	65,809,485	65,050,315	64,754,999	64,071,066	63,099,327	67,845,008	69,698,940	73,025,872	76,066,167	79,659,327	83,092,814
115	13-month average (enter negative)	(15,828,669)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(15,916,633)	(15,851,112)	(15,785,591)	(15,720,070)	(15,654,549)	(15,589,028)	(15,523,506)	(15,457,985)	(15,392,464)	(15,326,943)	(15,261,422)	(15,195,901)	(19,097,488)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,946,897	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.	0	0	0
Annual amortization for gains and losses on hedges.	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, 2020)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,441,789
Fire Protection	1,010,804
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	158,121,478
Total 353.4 Class Assets	171,374,182
Wind Generation Facilities	182,352,326
34.5 kV Facilities	9,584,201
Appendix A input: Total Assets to Exclude	363,310,708

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

FERC Acct	Description	2020 Expense
4265000	OTHER DEDUCTIONS	(20)
5020000	STEAM EXPENSES	(112)
5060000	MISC STEAM PWR EXP	412,953
5063000	MISC STEAM JVA CR	(46,813)
5120000	MANT OF BOILR PLNT	1,363
5140000	MAINT MISC STM PLN	1,737
5350000	OPER SUPERV & ENG	20,482
5390000	MSC HYD PWR GEN EX	12,723
5480000	GENERATION EXP	(854)
5490000	MIS OTH PWR GEN EX	6,413
5530000	MNT GEN & ELEC PLT	2,293
5560000	SYS CTRL & LD DISP	(502)
5570000	OTHER EXPENSES	83,311
5600000	OPER SUPERV & ENG	46,687
5612000	LD - MONITOR & OPER	6,220
5615000	REL PLAN & STDS DEV	1,706
5680000	MNT SUPERV & ENG	2,959
5700000	MAINT STATION EQIP	3,010
5710000	MAINT OVHD LINES	1,031
5800000	OPER SUPERV & ENG	74,315
5810000	LOAD DISPATCHING	31,828
5850000	STRT LGHT-SGNL SYS	(323)
5880000	MSC DISTR EXPENSES	12,990
5900000	MAINT SUPERV & ENG	40,029
5920000	MAINT STAT EQUIP	17,212
5930000	MAINT OVHD LINES	5,082
5950000	MAINT LINE TRNSFRM	8,805
5970000	MNT OF METERS	2,656
5980000	MNT MISC DIST PLNT	10,589
7071000	LBR CLR - RMP	344,169
7072000	LBR CLR - PACPWR	137,232
7081000	Stores Exp CLR - RMP	32,738
7082000	Stores Exp CLR - PP	16,110
9010000	SUPRV (CUST ACCT)	17,213
9020000	METER READING EXP	8,024
9030000	CUST RCRD/COLL EXP	564
9031000	CUST RCRD/CUST SYS	393
9032000	CUST ACCTG/BILL	7,858
9033000	CUST ACCTG/COLL	(509)
9036000	CUST ACCTG/COMMON	17,394
9081000	SUPRV (CUST SERV)	350
9084000	DSM DIRECT	2,198
9086000	CUST SERV	15,113
9090000	INFOR/INSTRCT ADV	2,984
9200000	ADMIN & GEN SALARY	156,125
9350000	MAINT GENERAL PLNT	167
Attachment 5 input: Total PBOP		1,515,896

Notes:

Total expense was a net debit for 2018 - 2020
Total expense was a net benefit (negative) for 2014-2017.
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 increase in expense in 2020 as compared to 2019 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 4

Projection variance analysis

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection		2020 Projection (as-filed)		
			2020 Form 1 data	Projection	2019 Form 1 data	Absolute change	Percent change
			2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)		
Allocators							
Wages & Salary Allocation Factor							
1	Transmission Wages Expense	354.21b		27,994,491	26,859,544	1,134,947	4.23%
2	Total Wages Expense	354.28b		367,294,560	362,000,992	5,293,568	1.46%
3	Less A&G Wages Expense	354.27b		43,815,481	42,795,683	1,019,798	2.38%
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)		323,479,079	319,205,309	4,273,770	1.34%
5	Wages & Salary Allocator	(Line 1 / Line 4)		8.6542%	8.4145%	0.2397%	2.85%
Plant Allocation Factors							
6	Electric Plant in Service	(Note M) Attachment 5		30,332,252,385	28,448,313,271	1,883,939,115	6.62%
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5		9,940,197,313	10,014,250,271	(74,052,958)	-0.74%
8	Accumulated Amortization	(Note N) Attachment 5		689,402,579	652,942,422	36,460,157	5.58%
9	Total Accumulated Depreciation	(Line 7 + 8)		10,629,599,892	10,667,192,694	(37,592,802)	-0.35%
10	Net Plant	(Line 6 - Line 9)		19,702,652,493	17,781,120,577	1,921,531,916	10.81%
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)		8,034,520,619	7,021,781,505	1,012,739,114	14.42%
12	Gross Plant Allocator	(Line 11 / Line 6)		26.4884%	24.6826%	1.8058%	7.32%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)		5,986,326,781	5,062,139,515	926,187,266	18.30%
14	Net Plant Allocator	(Line 13 / Line 10)		30.3836%	28.4692%	1.9143%	6.76%
Plant Calculations							
Plant In Service							
15	Transmission Plant In Service	(Note M) Attachment 5		7,627,712,649	6,478,620,080	1,149,092,570	17.74%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6		198,774,682	349,332,000	(150,557,318)	-43.10%
17	Total Transmission Plant	(Line 15 + Line 16)		7,826,487,331	6,827,952,079	998,535,252	14.62%
18	General Plant	(Note N) Attachment 5		1,349,470,354	1,287,632,918	61,837,436	4.80%
19	Intangible Plant	(Note N) Attachment 5		1,054,374,613	1,015,682,796	38,491,817	3.79%
20	Total General and Intangible Plant	(Line 18 + Line 19)		2,403,844,967	2,303,515,714	100,329,253	4.36%
21	Wage & Salary Allocator	(Line 5)		8.6542%	8.4145%		
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)		208,033,288	193,829,426	14,203,862	7.33%
23	Land Held for Future Use	(Notes B & L) Attachment 5		1,679,914	3,657,534	(1,977,620)	-54.07%
24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)		8,036,200,533	7,025,439,039	1,010,761,494	14.39%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection		2020 Projection (as-filed)		
			2020 Form 1 data	Projection	2019 Form 1 data	Absolute change	Percent change
			2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)		
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciator	(Note M) Attachment 5		1,942,552,607	1,863,152,998	79,399,609	4.26%
26	Accumulated General Depreciator	(Note N) Attachment 5		508,181,970	493,756,071	14,425,899	2.92%
27	Accumulated Amortization	(Note N) (Line 8)		689,402,579	652,942,422	36,460,157	5.58%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		1,197,584,549	1,146,698,494	50,886,056	4.44%
29	Wage & Salary Allocator	(Line 5)		8,6542%	8.4145%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmissio	(Line 28 * Line 29)		103,641,231	96,488,992	7,152,238	7.41%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		2,046,193,838	1,959,641,990	86,551,848	4.42%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		5,990,006,695	5,065,797,049	924,209,646	18.24%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A		(774,655,922)	(758,881,055)	(15,774,867)	-2.08%
33b	Excess or Deficient ADIT Balance	Attachment 1B		(366,940,673)	(387,913,747)	20,973,074	5.41%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6		0	0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5		(14,278)	(22,988)	8,710	37.69%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16		(14,028,701)	(12,697,653)	(1,331,048)	-10.48%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11		8,298,155	6,308,421	1,989,733	31.54%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5		0	0	0	n/m
40	Wage & Salary Allocator	(Line 5)		8.6542%	8.4145%	0	2.85%
41	Total Undistributed Stores Expense Allocated to Transmissio	(Line 39 * Line 40)		0	0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5		176,943,869	162,913,741	14,030,128	8.61%
43	Wage & Salary Allocator	(Line 5)		8.6542%	8.4145%		
44	Construction Materials & Supplies Allocated to Transmissio	(Line 42 * Line 43)		15,313,057	13,708,384	1,604,673	11.71%
45	Transmission Materials & Supplies	(Note N) Attachment 5		1,231,929	852,235	379,694	44.55%
46	Total Materials & Supplies Allocated to Transmissior	(Line 41 + Line 44 + Line 45)		16,544,986	14,560,619	1,984,367	13.63%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)		83,834,974	72,950,728	10,884,246	14.92%
48	1/8th Rule	(Note S)		Zero	0.0%		
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5		(147,761,488)	(88,187,062)	(59,574,426)	-67.55%
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,278,557,921)	(1,226,833,465)	(51,724,456)	-4.22%
52	Rate Base	(Line 32 + Line 51)		4,711,448,774	3,838,963,584	872,485,190	22.73%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection		2020 Projection (as-filed)		
			2020 Form 1 data	Projection	2019 Form 1 data	Absolute change	Percent change
			2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)		
Operations & Maintenance Expense							
Transmission O&M							
53	Transmission O&M	Attachment 5	210,641,245		218,035,886	(7,394,641)	-3.39%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-4	Attachment 5	11,293,495		11,026,556	266,939	2.42%
55	Less: Account 565	Attachment 5	141,188,225		145,825,268	(4,637,043)	-3.18%
56	Transmission O&M	(Lines 53 - 55)	58,159,525		61,184,062	(3,024,537)	-4.94%
Allocated Administrative & General Expenses							
57	Total A&G	323.197b	275,277,135		115,628,648	159,648,487	138.07%
58	Less Actual PBOP Expense Adjustment	(Note H) Attachment 5	0		0	0	n/m
59	Less Property Insurance Account 924	323.185b	4,494,291		4,737,084	(242,793)	-5.13%
60	Less Regulatory Asset Amortizations Account 930.1	Attachment 5	0		0	0	n/m
61	Less Regulatory Commission Exp Account 926	323.189b	25,986,830		25,605,836	380,994	1.49%
62	Less General Advertising Exp Account 930.1	323.191b	14,951		55,028	(40,077)	-72.83%
63	Less Membership Dues	(Note C) Attachment 5	676,503		717,771	(41,267)	-5.75%
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))	244,104,560		84,512,929	159,591,630	188.84%
65	Wage & Salary Allocator	(Line 5)	8,6542%		8,4145%		
66	Administrative & General Expenses Allocated to Transmissio	(Line 64 * Line 65)	21,125,270		7,111,344	14,013,926	197.06%
Directly Assigned A&G							
67	Regulatory Commission Exp Account 926	(Note E) Attachment 5	3,359,714		3,486,087	(126,373)	-3.63%
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 Relatec	(Line 67 + Line 68)	3,359,714		3,486,087	(126,373)	-3.63%
70	Property Insurance Account 924	(Note F) Attachment 5	4,494,291		4,737,084	(242,793)	-5.13%
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5	0		0	0	n/m
72	Total Accounts 924 and 930.1 - Genera	(Line 70 + Line 71)	4,494,291		4,737,084	(242,793)	-5.13%
73	Gross Plant Allocator	(Line 12)	26.4884%		24.6826%		
74	A&G Directly Assigned to Transmissior	(Line 72 * Line 73)	1,190,465		1,169,235	21,229	1.82%
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	83,834,974		72,950,728	10,884,246	14.92%
Depreciation & Amortization Expense							
Depreciation Expense							
76	Transmission Depreciation Expense Including Amortization of Limited Term Plar	(Note H) Attachment 5	116,134,858		112,507,659	3,627,199	3.22%
77	General Depreciation Expense Including Amortization of Limited Term Plar	(Note H) Attachment 5	45,818,998		43,110,635	2,708,363	6.28%
78	Intangible Amortization	(Note H) Attachment 5	46,992,581		48,671,914	(1,679,333)	-3.45%
79	Total	(Line 77 + Line 78)	92,811,579		91,782,549	1,029,030	1.12%
80	Wage & Salary Allocator	(Line 5)	8.6542%		8.4145%		
81	General Depreciation and Intangible Amortization Functionalized to Transmissio	(Line 79 * Line 80)	8,032,089		7,723,046	309,043	4.00%
82	Abandoned Plant Amortization	(Note O)	0		0	0	n/m
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)	124,166,947		120,230,705	3,936,242	3.27%
Taxes Other Than Income							
84	Taxes Other than Income Taxes	Attachment 2	48,450,808		42,381,038	6,069,771	14.32%
85	Total Taxes Other than Income Taxes	(Line 84)	48,450,808		42,381,038	6,069,771	14.32%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection		2020 Projection (as-filed)		
			2020 Form 1 data	Projection	2019 Form 1 data	Absolute change	Percent change
Return \ Capitalization Calculations			2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)		
Long-Term Debt							
86	Account 221 Bonds	Attachment 14		8,394,650,000	7,451,428,846	943,221,154	12.66%
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
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89		8,394,650,000	7,451,428,846	943,221,154	12.66%
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14		16,847,657	13,080,345	3,767,312	28.80%
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14		36,907,274	33,427,807	3,479,467	10.41%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14		3,679,943	4,262,741	(582,798)	-13.67%
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14		19,483	30,509	(11,026)	-36.14%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14		0	0	0	n/m
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95		8,337,234,610	7,400,688,463	936,546,147	12.65%
Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14		395,449,302	369,853,259	25,596,044	6.92%
98	Less Hedging Expense	(Note R) Attachment 14		0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14		4,430,043	3,892,240	537,803	13.82%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14		582,467	583,695	(1,227)	-0.21%
101	Less Account 429 Amortized Premium	(Note T) Attachment 14		11,026	11,026	0	0.00%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14		0	0	0	n/m
103	Total Long Term Debt Cost	Sum Lines 97 through 102		400,450,788	374,318,168	26,132,619	6.98%
Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued	Attachment 14		2,397,600	2,397,600	0	0.00%
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		8,825,482,942	8,083,782,146	741,700,795	9.18%
113	Less: Total Preferred Stock	(Line 110)		2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14		74,154,436	117,471,234	(43,316,797)	-36.87%
115	Less: Account 219	Attachment 14		(15,828,669)	(12,642,903)	(3,185,766)	-25.20%
116	Total Common Stock	Sum Lines 112 through 115		8,764,759,574	7,976,556,215	788,203,359	9.88%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection	2020 Projection (as-filed)		
			2020 Form 1 data Projection	2019 Form 1 data 2019 data in Settlement model	Absolute change Projection value minus 2020 Projection (as-filed)	Percent change Change over 2020 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R) (Line 90 / (Lines 90 + 110 + 116))	48.91%	48.29%	0.62%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 + 116))	0.01%	0.02%	0.00%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 + 116))	51.07%	51.69%	-0.62%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)	4.80%	5.06%	-0.25%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)	6.75%	6.75%	0.00%
122	Common Cost	Common Stock	(Note H) Fixed	9.80%	9.80%	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	2.35%	2.44%	
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.00%	0.00%	
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	5.07%	5.07%	
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	7.3554%	7.51%	-0.15%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126)	346,545,166	288,288,061	58,257,106 20.21%
Composite Income Taxes						
Income Tax Rates						
128	FIT = Federal Income Tax Rate	(Note G)	Attachment 5	21.00%	21.00%	0.00%
129	SIT = State Income Tax Rate or Composite	(Note G)	Attachment 5	4.54%	4.54%	0.00%
130	p	(percent of federal income tax deductible for state purposes;	Per state tax code	0.00%	0.00%	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		24.587%	24.587%	
132	T / (1-T)			32.602%	32.602%	
ITC Adjustment						
133	Amortized Investment Tax Credit - Transmission Related		Attachment 5	(684,637)	(779,692)	95,056 12.19%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 133 * (1 / (1 - Line 131))	(907,845)	(1,033,891)	126,046 12.19%
135	Income Tax Component =	$(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =$	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	76,893,450	63,418,899	13,474,551 21.25%
135b	Excess or Deficient ADIT Amortization		Attachment 1B	(19,896,011)	(20,973,074)	1,077,063 5.14%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)	(27,810,806)	1,428,212 5.14%
136	Total Income Taxes		(Line 134 + Line 135+ Line 135c)	49,603,011	34,574,202	15,028,809 43.47%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection		2020 Projection (as-filed)		
			2020 Form 1 data Projection		2019 Form 1 data	Absolute change Projection value minus 2020 Projection (as-filed)	Percent change Change over 2020 Projection (as-filed)
Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	5,999,006,695	5,065,797,049	924,209,646	18.24%	
138	Total Adjustment to Rate Base	(Line 51)	(1,278,557,921)	(1,226,833,465)	(51,724,456)	-4.22%	
139	Rate Base	(Line 52)	4,711,448,774	3,838,963,584	872,485,190	22.73%	
140	Total Transmission O&M	(Line 75)	83,834,974	72,950,728	10,884,246	14.92%	
141	Total Transmission Depreciation & Amortization	(Line 83)	124,166,947	120,230,705	3,936,242	3.27%	
142	Taxes Other than Income	(Line 85)	48,450,808	42,381,038	6,069,771	14.32%	
143	Investment Return	(Line 127)	346,545,166	288,288,061	58,257,106	20.21%	
144	Income Taxes	(Line 136)	49,603,011	34,574,202	15,028,809	43.47%	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	652,600,907	558,424,734	94,176,174	16.88%	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	7,627,712,649	6,478,620,080	1,149,092,570	17.74%	
147	Excluded Transmission Facilities (Note J)	Attachment 15	363,310,708	251,505,274	111,805,435	44.45%	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,264,401,941	6,227,114,806	1,037,287,135	16.66%	
149	Inclusion Ratio	(Line 148 / Line 146)	95.24%	96.12%			
150	Gross Revenue Requirement	(Line 145)	652,600,907	558,424,734	94,176,174	16.86%	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	621,517,290	536,746,234	84,771,057	15.79%	
Revenue Credits							
152	Revenue Credits	Attachment 3	96,029,233	89,383,184	6,646,049	9.67%	
153	Net Revenue Requirement	(Line 151 - Line 152)	523,488,058	447,363,050	76,125,008	17.02%	
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	652,600,907	558,424,734	94,176,174	16.86%	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,883,934,724	4,964,799,082	919,135,643	18.51%	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.0912%	11.2477%	-0.16%		
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.1175%	8.9816%	0.14%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3848%	2.4785%	-0.09%		
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)	256,452,729	235,562,471	20,890,259	8.87%	
160	Increased Return and Taxes	Attachment 4	428,054,955	349,177,313	78,877,642	22.52%	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	684,507,684	584,739,784	99,767,901	17.08%	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,883,934,724	4,964,799,082	919,135,643	18.51%	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.6335%	11.7777%			
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6597%	9.5116%			
165	Net Revenue Requirement	(Line 153)	523,488,058	447,363,050	76,125,008	17.02%	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	0	0	n/m	
167	Transmission Incentive Credit	Attachment 7	5,341,517	4,142,922	1,198,595	28.93%	
168	Interest on Network Upgrade Facilities	Attachment 5	4,932,710	2,410,365	2,522,345	104.65%	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	533,762,284	453,916,337	79,845,947	17.59%	
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I)	14,253	14,050	204	1.45%	
171	Rate (\$/MW-year)	(Line 169 / 170)	37,449	32,308	5,141	15.91%	
172	Network Service Rate (\$/MW-year)	(Line 171)	37,449	32,308	5,141	15.91%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Projection
			2020 Form 1 data Projection

2020 Projection (as-filed)		
2019 Form 1 data	Absolute change	Percent change
2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,719,651
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333
5	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,293,495
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,293,495
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,088,724
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.801598
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06680
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01542
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00308
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00220
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PacifiCorp
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	\$621,517,290
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,205,041
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$91,824,192
4	Total Revenue Credits	Line 2 + Line 3	\$98,029,233
5	Interest on Network Upgrades	Attachment 5	\$4,932,710
6	Transmission Incentive Credit	Attachment 7	\$5,341,517
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$533,762,284
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,253
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.448741
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.120728
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.720168
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.144034
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102881
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$9.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.29

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	30.3935%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,384,470	(11,076,095)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Attachment 1a input -->		(758,973,533)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,402,412	0	0	5,402,412	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)	3,071	0	0	3,071	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 - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	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 - Cash Basis	397,298	397,298	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)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	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 Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,536,580	18,536,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	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	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	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	156,804	156,804	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	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.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	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 Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	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 Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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	66,708	66,708	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.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	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.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(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 rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								

287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	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	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	0	24,479,828
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	0
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	0	2,615,031
Total			831,227,995	808,836,219	527,179	0	0	21,864,597

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

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960 ----- Accelerated Pollution Control Facilities Depreciation		(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax basis difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	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 differences 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 income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
		Subtotal - p275	(2,889,828,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
		Less FASB 109 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
		Less FASB 106 Above if not separately removed	0	0	0	0	0	
		Total	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

Account 283	A	B	C	D	E	F	G	Justification
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.

287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705,240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	537,160	537,160	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.

287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	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 a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	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	(2,617,810)	(2,617,810)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	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 reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(6,444)	(6,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	30.3935%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	3,069,699	(10,306,110)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(774,655,922)
9	Beginning of Year Total (Attachment 1)				(751,281,908)	3,384,470	(11,076,095)	(758,973,533)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(774,655,922)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	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 - Cash Basis	392,183	392,183	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)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	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 Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	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	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	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	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	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	184,253	184,253	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	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.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington.
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities 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 Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	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 Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	407,714	407,714	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 Company.

287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and WYomring's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	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	144,619	144,619	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	59,397	59,397	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.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	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.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	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	188,821	188,821	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.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	280,437	280,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	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	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mail Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	0	30,843,345
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	0
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	0	2,340,890
Total			833,392,628	804,724,812	165,361	0	0	28,502,455

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	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 differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in emergency use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.

287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	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.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	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 reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)	
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	

Instructions for Account 283:

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

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

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

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(366,940,673)	(19,896,011)
Total	(366,940,673)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	30.3935%	48,422,860
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	0
Other Included			Net Plant Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	30.3935%	27,949
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715		48,450,808
Currently Excluded				
	Local Franchise	32,762,267		
	Montana Energy License	200,611		
	Montana Wholesale Energy	142,932		
	Idaho Generation Tax (KWh)	73,352		
	Oregon Department of Energy	1,499,295		
	Wyoming Wind Generation Tax	2,294,623		
	Washington Public Utility Tax	12,470,138		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	49,404		
5	Subtotal Excluded Taxes	49,492,622		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	208,904,337		
Total Other Taxes				
7	114.14c	208,904,338		
8	Difference (Line 6 - Line 7)		(1)	

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,509,342
2	Pole Attachments - Transmission Related			298,507
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		<i>detail below</i>	182,603
6	Account 454 subtotal		(Sum Lines 1-5)	6,205,041
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,188,148
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	84,248,546
10	Facilities Charges including Interconnection Agreements	Note 2		878,984
11	Transmission maintenance revenue		Account 456.2	508,514
12	Account 456 subtotal		(Sum Lines 7-11)	91,824,192
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	98,029,233

Detail for selected items above

Miscellaneous General Revenues

Rents - General	15,820
One Utah Center and North Temple office subleases	714,340
Parking Rent: Lloyd Center, Portland, Oregon	1,379,839
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	2,110,000
Wages & Salary Allocator	8.65%
Total Allocated Miscellaneous General Revenue	182,603

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	428,054,955
B	100 Basis Point increase in ROE			1.00%

Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.87%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	370,607,152

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(684,637)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(907,845)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			84,738,241
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(26,382,594)
137	Total Income Taxes				57,447,803

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Plant In Service							
1	December	Source	Footnotes	Year	Balance		
		206.58b		2019	6,478,620,080		
2	January	Monthly Balances		2020	6,499,110,523		
3	February	Monthly Balances		2020	6,508,749,755		
4	March	Monthly Balances		2020	6,508,540,506		
5	April	Monthly Balances		2020	6,514,101,691		
6	May	Monthly Balances		2020	6,522,831,535		
7	June	Monthly Balances		2020	6,559,268,662		
8	July	Monthly Balances		2020	6,565,574,989		
9	August	Monthly Balances		2020	6,643,822,823		
10	September	Monthly Balances		2020	6,682,268,763		
11	October	Monthly Balances		2020	6,714,749,530		
12	November	Monthly Balances		2020	7,369,900,273		
13	December	207.58g		2020	7,827,712,649		
15	Transmission Plant In Service			Projection	7,627,712,649	Appendix A input	
Calculation of Distribution Plant In Service							
15	December	Source		Year	Balance		
		206.75b		2019	7,295,300,652		
16	January	Monthly Balances		2020	7,311,431,503		
17	February	Monthly Balances		2020	7,328,231,103		
18	March	Monthly Balances		2020	7,347,475,544		
19	April	Monthly Balances		2020	7,366,841,466		
20	May	Monthly Balances		2020	7,385,070,437		
21	June	Monthly Balances		2020	7,427,483,751		
22	July	Monthly Balances		2020	7,450,619,522		
23	August	Monthly Balances		2020	7,477,868,581		
24	September	Monthly Balances		2020	7,509,875,373		
25	October	Monthly Balances		2020	7,536,099,048		
26	November	Monthly Balances		2020	7,575,154,370		
27	December	206.75g		2020	7,647,962,060		
28	Distribution Plant In Service			Projection	7,647,962,060		
Calculation of Intangible Plant In Service							
29	December	Source		Year	Balance		
		204.5b		2019	1,015,882,796		
30	December	204.5g		2020	1,054,374,613		
19	31	Intangible Plant In Service			Projection	1,054,374,613	Appendix A input
Calculation of General Plant In Service							
32	December	Source		Year	Balance		
		206.99b		2019	1,287,632,918		
33	December	207.99g		2020	1,349,470,354		
18	34	General Plant In Service			Projection	1,349,470,354	Appendix A input
Calculation of Production Plant In Service							
35	December	Source		Year	Balance		
		204.46b		2019	12,370,876,825		
36	January	Monthly Balances		2020	12,350,078,612		
37	February	Monthly Balances		2020	12,327,342,080		
38	March	Monthly Balances		2020	12,331,473,673		
39	April	Monthly Balances		2020	12,347,692,355		
40	May	Monthly Balances		2020	12,363,761,651		
41	June	Monthly Balances		2020	12,338,690,899		
42	July	Monthly Balances		2020	12,350,137,370		
43	August	Monthly Balances		2020	12,354,340,364		
44	September	Monthly Balances		2020	12,333,276,902		
45	October	Monthly Balances		2020	12,339,624,904		
46	November	Monthly Balances		2020	12,342,937,193		
47	December	204.46g		2020	12,652,732,709		
48	Production Plant In Service			Projection	12,652,732,709		
49	Electric Plant Sold	207.102g			0		
6	50	Total Plant In Service			Projection	30,332,252,385	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Accumulated Depreciation							
51	December	Source		Year	Balance		
		Prior year 219.25c		2019	1,863,152,998		
52	January	Monthly Balances		2020	1,871,206,094		
53	February	Monthly Balances		2020	1,879,805,804		
54	March	Monthly Balances		2020	1,887,676,029		
55	April	Monthly Balances		2020	1,896,729,545		
56	May	Monthly Balances		2020	1,904,421,432		
57	June	Monthly Balances		2020	1,911,360,141		
58	July	Monthly Balances		2020	1,919,647,891		
59	August	Monthly Balances		2020	1,924,072,676		
60	September	Monthly Balances		2020	1,931,011,174		
61	October	Monthly Balances		2020	1,930,607,552		
62	November	Monthly Balances		2020	1,927,973,351		
63	December	219.25c		2020	1,942,552,607		
25	64	Transmission Accumulated Depreciation			Projection	1,942,552,607	Appendix A input
Calculation of Distribution Accumulated Depreciation							
65	December	Source		Year	Balance		
		Prior year 219.26c		2019	2,925,945,710		

66	January	Monthly Balances	2020	2,934,997,211	
67	February	Monthly Balances	2020	2,944,275,705	
68	March	Monthly Balances	2020	2,954,721,200	
69	April	Monthly Balances	2020	2,964,360,200	
70	May	Monthly Balances	2020	2,973,482,499	
71	June	Monthly Balances	2020	2,980,206,359	
72	July	Monthly Balances	2020	2,985,123,053	
73	August	Monthly Balances	2020	2,996,473,151	
74	September	Monthly Balances	2020	3,000,362,381	
75	October	Monthly Balances	2020	3,004,562,640	
76	November	Monthly Balances	2020	3,011,118,486	
77	December	219.26c	2020	3,027,035,454	-
78	Distribution Accumulated Depreciation	(line 77)	Projection	3,027,035,454	-
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2019	652,942,422	-
80	December	200.21c	2020	689,402,579	-
81	Accumulated Intangible Depreciation	(line 80) (Note N)	Projection	689,402,579	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2019	493,756,071	-
83	December	219.28c	2020	508,181,970	-
26 84	Accumulated General Depreciation	(line 83) (Note N)	Projection	508,181,970	Appendix A input
Calculation of Production Accumulated Depreciation					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2019	4,731,395,492	
86	January	Monthly Balances	2020	4,585,031,922	
87	February	Monthly Balances	2020	4,528,246,623	
88	March	Monthly Balances	2020	4,598,112,855	
89	April	Monthly Balances	2020	4,624,877,115	
90	May	Monthly Balances	2020	4,649,219,468	
91	June	Monthly Balances	2020	4,650,202,123	
92	July	Monthly Balances	2020	4,680,672,153	
93	August	Monthly Balances	2020	4,710,199,699	
94	September	Monthly Balances	2020	4,608,974,819	
95	October	Monthly Balances	2020	4,639,403,458	
96	November	Monthly Balances	2020	4,670,818,834	
97	December	219.20 through 219.24	2020	4,462,427,282	-
98	Production Accumulated Depreciation	(line 97)	Projection	4,462,427,282	-
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	Projection	9,940,197,313	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	Projection	10,629,599,892	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	(Note N)	Prior Year 227.16c	0
			Current Year 227.16c	0
			Appendix A input Projection	0 current end-of-year balance
42	Construction Materials & Supplies	(Note N)	Prior Year 227.5c	162,913,741
			Current Year 227.5c	176,943,869
			Appendix A input Projection	176,943,869 current end-of-year balance
45	Transmission Materials & Supplies	(Note N)	Prior Year 227.8c	852,235
			Current Year 227.8c	1,231,929
			Appendix A input Projection	1,231,929 current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(2,252,575)	30.39%	(684,637)	Net Plant Allocator
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base			Current beg of year balance 266 footnotes	30.39%	14,278	63,459
				Current end of year balance 266 footnotes			30,492
				Average			46,976
							(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
23		Prior Year Current Year (Notes B & L) Appendix A input	214.47d 214.47d Projection	25,890,060 23,912,440	3,657,634 1,679,914 1,679,914	22,232,526 22,232,526	Detail for transmission-related value on Attachment 1; Detail for transmission-related value on Attachment 1; current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	12,500			12,500
	American Wind Wildlife Institute	component of 335 Ln 1b	48,333			48,333
	Edison Electric Institute (EEI)	component of 335 Ln 1b	977,030	977,030		
	Energy Storage Association	component of 335 Ln 1b	6,750			6,750
	Intermountain Electrical Association	component of 335 Ln 1b	9,500			9,500
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	20,000			20,000
	North American Transmission Forum, Inc.	component of 335 Ln 1b	94,596	94,596		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,200			1,200
	Northwest Public Power Association	component of 335 Ln 1b	645			645
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	78,604			78,604
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000			18,000
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250			10,250
	The Association of Edison Illuminating Companies	component of 335 Ln 1b	8,157			8,157
	The National Hydropower Association, Inc	component of 335 Ln 1b	10,000			10,000
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	23,117			23,117
	Page 335, Line 1 Subtotal		1,318,682			
Page 335, Lines 9 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
	Lines 9 - 34	Page 335, Lines 9 - 34	291,775			291,775
	Other (Individually less than \$5,000)	Page 335, Line 35	121,173			121,173
Directors' Fees - Regional Advisory Board						
		Page 335, Line 44	16,499			16,499
Rating Agency and Trustee Fees						
		Page 335, Lines 38-42	494,437	494,437		
63	Total	(Note C) Appendix A input				676,503
PBOP						
	Authorized filed PBOP expense			Annual Update Informational Filing		1,515,896
	Actual PBOP expense			Attachment 17 total		1,515,896
58	Actual PBOP Expense Adjustment	Appendix A input		Projection		0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
	Property Insurance Account 924		323,185b			4,494,291
70		(Note F) Appendix A input				4,494,291

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expense:							
Federal Energy Regulatory Commission							
	Annual Fee		350.37d	2,230,645	2,230,645		
	Annual Fee - hydro		350.38d	2,175,960		2,175,960	
	Transmission Rate Case		350.39d	730,619	730,619		
	Other Regulatory		350.40d	671,057	398,450	272,607	
67	Total	sum		5,808,281	3,359,714	2,448,567	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	14,951	0	14,951	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	14,951	0	14,951 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	321.112b	210,891,669	(250,424)	210,641,245
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	321.84b	0		
	(561.1.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,719,651		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333		
	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,293,495	0	11,293,495 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	141,188,225	0	141,188,225

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	4,932,710	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Network Upgrade Balance		
	Prior Year	(88,187,062)
	Current Year	(147,761,488)
50	Network Upgrade Balance (Note N) Appendix A input Projection	(147,761,488) 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 116,134,858
	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	116,134,858 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 45,107,563
	Amortization of limited term electric plant (404) (Note H)	336.10d 711,435
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H) sum	45,818,998 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 46,992,581
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H) sum	46,992,581 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector		
61	Total sum	0 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service									CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(J)	(K)	(M)	(N)	(O)	(P)	
	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 Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (R / 13)	Input/Total
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	6,698,846.58	-	(42,573)	-	888,447	-	-	-	-	-	12	80,386,159	10,150,484	6,183,550.69	780,856	-	-	-
Feb	18,692,242	-	55,302	-	289,163	-	-	-	-	-	11	205,622,358	3,559,113	15,817,164	271,547	-	-	-
Mar	27,642,593	-	78,116	-	695,681	-	-	-	-	-	10	276,425,931	6,831,972	21,263,533	525,536	-	-	-
Apr	22,712,845	-	-	-	272,293	-	-	-	-	-	9	204,415,607	2,450,637	15,724,277	188,511	-	-	-
May	86,986,168	-	-	-	2,062,919	-	-	-	-	-	8	695,889,344	16,503,351	53,529,950	1,289,489	-	-	-
Jun	14,303,927	-	-	-	2,661,845	-	-	-	-	-	7	100,127,488	18,632,915	7,702,114	1,433,301	-	-	-
Jul	61,034,468	-	-	-	3,827,420	-	-	-	-	-	6	366,206,806	22,964,517	28,169,754	1,766,501	-	-	-
Aug	15,016,098	-	-	-	1,203,941	-	-	-	-	-	5	75,080,491	6,019,703	5,775,422	463,054	-	-	-
Sep	74,564,258	-	-	-	216,623	-	-	-	-	-	4	298,257,030	874,492	22,842,848	67,269	-	-	-
Oct	16,508,254	-	2,063,400	-	13,343	-	-	-	-	-	3	49,524,762	6,230,229	3,839,597	479,248	-	-	-
Nov	51,438,656	-	-	-	5,132	-	-	-	-	-	2	102,877,312	10,264	7,913,639	790	-	-	-
Dec	35,014,766	-	-	-	5,132	-	-	-	-	-	1	35,014,766	5,132	2,693,444	395	-	-	-
Total	430,613,821	-	2,154,245	-	12,033,338	-	-	-	-	-	-	2,489,828,054	94,242,809	191,525,235	7,249,447	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

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

Input to Line 16 of Appendix A 198,774,682
Input to Line 34 of Appendix A -

Estimated Life	50
Estimated Depreciation for Attachment 7	
Jan	11.5
Feb	10.5
Mar	9.5
Apr	8.5
May	7.5
Jun	6.5
Jul	5.5
Aug	4.5
Sep	3.5
Oct	2.5
Nov	1.5
Dec	0.5
Total Estimated Depreciation for Attachment 7	125,214

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

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New Plant Carrying Charge

Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)

Formula Line

A	157	Net Plant Carrying Charge without Depreciation	9.1175%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6597%
C		Line B less Line A	0.5423%

FCR if CIAC

D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3848%
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The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years
In the True-up, the actual depreciation expense will be used.

Columns and rows may be added to accommodate more projects

Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)									Transmission Incentive Credit	
	Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)			
Useful life of the project	2010	-	-	-	287,225,425	4,836,783	31,024,478	-	-	-	\$	31,024,478	-	\$	31,024,478		
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	2010	-	-	-	287,225,425	4,836,783	31,803,246	-	-	-	\$	31,803,246	\$	31,803,246	\$	778,768	
CIAC (Yes or No)	2011	-	-	-	784,113,653	13,727,954	85,219,290	-	-	-	\$	85,219,290	\$	85,219,290	\$		
Increased ROE (basis points)	2011	-	-	-	784,113,653	13,727,954	87,345,294	-	-	-	\$	87,345,294	\$	87,345,294	\$	2,126,004	
From line 3 above if "No" on line 13 and	2012	-	-	-	785,864,997	13,960,855	85,811,869	-	-	-	\$	85,811,869	\$	85,811,869	\$		
Line 7 above if "Yes" on line 13	2012	-	-	-	785,864,997	13,960,855	87,742,622	-	-	-	\$	87,742,622	\$	87,742,622	\$	2,130,753	
Line 14 plus (line 5 times line 13)/100	2013	-	-	-	1,039,140,440	18,682,969	113,426,199	-	-	-	\$	113,426,199	\$	113,426,199	\$		
13 Month Net Plant or CWIP Balance	2013	-	-	-	1,039,140,440	18,682,969	116,243,669	-	-	-	\$	116,243,669	\$	116,243,669	\$	2,817,470	
Actual or estimated depreciation expense	2013	-	-	-	1,164,054,968	21,135,829	127,268,205	-	-	-	\$	127,268,205	\$	127,268,205	\$		
	2014	-	-	-	1,164,054,968	21,135,829	130,424,362	-	-	-	\$	130,424,362	\$	130,424,362	\$	3,156,157	
	2015	-	-	-	1,350,166,903	24,782,100	147,883,177	-	-	-	\$	147,883,177	\$	147,883,177	\$		
	2015	-	-	-	1,350,166,903	24,782,100	151,543,948	-	-	-	\$	151,543,948	\$	151,543,948	\$	3,660,771	
	2016	-	-	-	1,463,059,094	29,386,385	162,780,376	-	-	-	\$	162,780,376	\$	162,780,376	\$		
	2016	-	-	-	1,463,059,094	29,386,385	166,747,236	-	-	-	\$	166,747,236	\$	166,747,236	\$	3,966,861	
	2017	-	-	-	1,439,903,455	29,467,919	160,750,701	-	-	-	\$	160,750,701	\$	160,750,701	\$		
	2017	-	-	-	1,439,903,455	29,467,919	164,654,779	-	-	-	\$	164,654,779	\$	164,654,779	\$	3,904,078	
	2018	-	-	-	1,413,360,220	27,214,371	156,077,080	-	-	-	\$	156,077,080	\$	156,077,080	\$		
	2018	-	-	-	1,413,360,220	27,214,371	159,909,190	-	-	-	\$	159,909,190	\$	159,909,190	\$	3,832,110	
	2019	-	-	-	1,386,203,297	27,215,321	153,602,006	-	-	-	\$	153,602,006	\$	153,602,006	\$		
	2019	-	-	-	1,386,203,297	27,215,321	157,360,485	-	-	-	\$	157,360,485	\$	157,360,485	\$	3,758,478	
	2020	-	-	-	1,471,003,295	28,854,427	162,972,728	-	-	-	\$	162,972,728	\$	162,972,728	\$		
	2020	-	-	-	1,471,003,295	28,854,427	166,961,128	-	-	-	\$	166,961,128	\$	166,961,128	\$	3,980,400	
	2021	-	-	-	1,962,873,457	38,219,556	217,183,976	7,186,840	125,214	780,472	\$	217,964,449	\$	217,964,449	\$		
	2021	-	-	-	1,962,873,457	38,219,556	222,506,007	7,186,840	125,214	799,968	\$	223,305,966	\$	223,305,966	\$	5,341,517	
	2022	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2022	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2023	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2023	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		
	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-	\$		

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.56%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

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

PacifiCorp
Attachment 9a1 - Load (Current Year)
2020

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
Customer	Class	RS / SA	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA, Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total NFO
Customer	Class	RS / SA	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	Total NFO
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.88	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

Column			Other Service					j	
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
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		Total OS
Jan	15	8:00		379	58	90	333		861
Feb	4	8:00		431	62	89	322		905
March	2	8:00		354	50	66	307		776
April	2	9:00		343	31	117	222		713
May	29	17:00		674	101	155	310		1,240
Jun	23	18:00		674	111	157	312		1,254
Jul	30	17:00		788	152	149	348		1,437
Aug	17	16:00		856	157	240	316		1,569
Sept	3	17:00		744	116	224	299		1,383
Oct	26	9:00		365	41	126	301		833
Nov	30	19:00		409	47	122	298		875
Dec	29	18:00		453	48	122	294		916
Total				6,469	975	1,657	3,662		12,763

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,124.9	1.1	27.4	0.2	5,711

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324	-	943
Feb	7	8:00	383	64	81	340	-	868
March	4	8:00	314	33	58	320	-	724
April	10	8:00	338	18	60	290	-	706
May	13	18:00	405	32	99	295	-	831
Jun	28	18:00	617	95	121	317	-	1,150
Jul	22	17:00	772	151	148	318	-	1,389
Aug	5	17:00	805	152	148	318	-	1,423
Sept	5	17:00	758	166	146	288	-	1,358
Oct	30	8:00	384	44	69	334	-	831
Nov	26	18:00	431	48	74	299	-	852
Dec	17	18:00	464	60	85	314	-	924
Total			6,080	927	1,237	3,757	-	12,001

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2018

Column			OATT (Part III - Network Service)																		f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.99	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

PacifiCorp
Attachment #6 - Load Divisor for True up

2020

Customer		DATT Part II - Network Service																				Total NFO		
Class	RS / SA	Day	Time	BPA Yakima NFO SA 326	BPA Gadsden NFO SA 329	BPA Clarke FUD SA 735	BPA Burton REA SA 538	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 837	BPA Airport Solar NFO SA 895	BPA WEED NFO SA 975	Tn State NFO SA 628	Cable Energy Solutions LLC NFO SA 298	Basin Electric NFO SA 205	Black Hills NFO SA 347	USBR NFO SA 208	WAPA NFO SA 175	Avangrid Renewables LLC NFO SA 742	Eastern NFO SA 863	BPA South East Idaho NFO SA 747	BPA Idaho Falls NFO SA 876	3 Phases Renewables Inc. NFO SA 884	NTUA NFO SA 884	Total NFO
Jan	18	8:00	8:21	7.45	3.27	29.11	1.38	11.17	0.18	-	21.17	13.99	10.68	51.48	0.81	0.01	33.31	11.78	264.46	96.86	0.25	2.13	517,278	
Feb	4	8:00	8:21	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	579,641
March	2	8:00	7:59	5.82	3.51	23.89	1.12	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	290.10	104.96	0.24	2.23	512,227	
April	2	9:00	8:59	5.18	2.79	22.71	0.83	0.05	-	0.04	-	26.18	13.89	9.50	43.08	0.25	0.01	32.88	1.05	200.66	69.27	0.19	1.85	421,264
May	29	17:00	8:700	4.39	3.00	14.25	0.37	0.17	-	-	11.75	16.87	7.51	36.39	0.55	0.26	32.76	1.09	131.14	86.11	0.26	2.13	361,780	
Jun	33	18:00	8:451	4.18	3.42	17.10	0.34	0.40	-	-	15.94	17.83	9.84	47.72	0.54	0.41	33.35	1.25	160.85	88.38	0.30	2.22	452,693	
Jul	30	17:00	10:478	4.13	3.74	18.12	0.40	-	-	-	15.55	16.54	9.66	53.21	0.68	0.14	33.78	1.21	172.73	105.52	0.35	2.68	442,470	
Aug	17	18:00	10:549	3.60	3.57	17.11	0.37	0.36	-	-	15.09	16.33	10.76	61.16	0.82	0.14	33.38	1.12	161.70	110.05	0.31	2.69	443,844	
Sept	3	17:00	8:616	4.87	3.61	17.26	0.34	-	-	-	13.54	16.12	9.41	45.89	0.61	0.06	33.86	1.20	137.35	99.93	0.29	2.48	369,101	
Oct	26	8:00	7:776	5.72	3.03	26.55	0.82	0.38	-	-	0.69	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521,028
Nov	30	19:00	7:689	4.84	3.00	25.55	0.52	-	11.16	6.10	0.01	16.41	12.39	8.23	39.98	0.01	0.00	34.22	0.81	242.89	84.60	0.17	2.35	487,034
Dec	29	18:00	8:274	4.40	3.02	29.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	306.59	101.98	0.21	2.82	587,284
YTD			103,769	64.52	38.38	219.80	8.53	1.92	0.56	0.55	0.01	268.55	173.93	117.83	864.27	3.29	18.05	406.72	133.03	2,922.31	1,138.78	3.50	28.78	5,697
Max LTP			8,623	5.41	3.28	22.55	0.89	0.76	0.25	0.05	0.06	11.38	14.58	9.78	47.06	0.27	0.14	33.59	1.05	215.33	84.56	0.25	2.48	474

Other Service					Total OS	
Class	OS	RS 297	RS 837	RS 280	RS 202(263)	Total OS
Jan	319	56	50	333		658
Feb	431	62	89	322		903
March	354	50	66	307		776
April	343	31	117	322		713
May	674	101	155	310		1,240
Jun	874	111	157	312		1,554
Jul	788	152	149	348		1,437
Aug	896	157	240	316		1,569
Sept	744	116	234	206		1,280
Oct	365	41	126	301		833
Nov	489	47	122	286		878
Dec	453	48	122	294		916
YTD	6,865	875	1,257	3,582		12,579
Max LTP	555	81	156	305		1,097

Customer		DATT Part II Long Term Firm Point-to-Point Transmission Service																								Total LTP								
Class	RS / SA	Day	Time	Avangrid LTP SA 885	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 666	City of Roseville LTP SA 681	Catskanie Peoples Utility District LTP SA 889	Catskanie Peoples Utility District LTP SA 900	Catskanie Peoples Utility District LTP SA 901	Evergreen Eo LTP SA 874	Idaho Power LTP SA 212	Therma No 1 (CRQ) LTP SA 668	Powerex LTP SA 169	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 753	NextEra LTP SA 779	State of SD LTP SA 863	Sacramento Municipal Utility District LTP SA 809	Salt River Project LTP SA 805	EWEB LTP SA 965	Garnett Solar LTP SA 966	Airport Solar LTP SA 965	Falls Creek LTP SA 966	Shell Energy NA LTP SA 781	Losses LTP	Total LTP		
Jan	18	2:46	31	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	131	3,834
Feb	4	2:46	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	131	3,834
March	2	2:46	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	131	3,834
April	2	2:46	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	131	3,834
May	29	2:46	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	131	3,834
Jun	33	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	-	-	-	137	3,766
Jul	30	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	-	-	-	137	3,766
Aug	17	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	1	-	-	-	-	137	3,766
Sept	3	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	3	-	-	-	-	137	3,766
Oct	26	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	-	-	-	137	3,766
Nov	30	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	-	-	-	136	3,734
Dec	29	2:41	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	98	4	19	25	25	10	50	5	-	-	-	-	135	3,734
YTD			30,277	360	600	276	672	600	156	-	24	120	250	132	800	1,200	1,200	1,200	600	1,800	1,093	48	228	300	300	120	600	50	-	-	-	1,813	44,423	
Max LTP			2,561	30	50	18	56	50	13	-	2	10	-	-	80	100	100	100	50	150	80	4	19	25	25	10	50	4	-	-	-	134	3,702	

Total Network & OS	Behind the Meter	Total Network Load
9,728	258	9,986
9,728	222	9,950
8,943	192	9,135
8,094	218	8,312
10,342	191	10,533
11,103	165	11,273
12,266	162	12,528
12,860	174	13,034
11,391	182	11,573
9,143	202	9,345
9,943	245	10,188
8,771	258	9,029
122,148	2,458	124,606
16,179	205	16,384

Divisor	Network + OS + LTP
	13,916
	12,650
	12,773
	15,099
	16,259
	15,036
	15,598
	16,496
	14,987
	13,148
	10,687
	109,000
	14,989

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	(499,107,264)
1110000	146200	A/Amort-Oth Intang	(155,726,039)
1110000	146201	A/Amort-Hydr-Klamath	1,575,719
1110000	146210	A/Amort-Oth Lic/Hydr	(20,603,561)
1110000	146230	A/Amort-LsHld Imprmt	(15,541,435)
Attachment 5 input: Total Accumulated Amortization			(689,402,579)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2020

FERC Account	Account Number	Account Description	Category	2019 Year-end Balance	2020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,108	\$ 5,672,419	\$ 4,652,764			\$ 4,652,764	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,885	\$ 2,237,443	\$ 2,220,664			\$ 2,220,664	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,419	\$ 321,928	\$ 409,174	\$ 409,174			
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,751	\$ 137,594	\$ 138,172				\$ 138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,203	\$ 1,375,844	\$ 717,023				\$ 717,023
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,406,626	\$ 19,318,920	\$ 16,362,773			\$ 16,362,773	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 12,685	\$ 6,342	\$ 6,342			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,695	\$ 749,600	\$ 749,648	\$ 749,648			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,320	\$ 667,212	\$ 630,766	\$ 630,766			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,215	\$ 16,065,321	\$ 14,351,768	\$ 14,351,768			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 5,643,997	\$ 7,403,557	\$ 6,523,777	\$ 6,523,777			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,760	\$ 46,096	\$ 44,428			\$ 44,428	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 219,828	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ -	\$ 157,284	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ -	\$ 207,914	\$ 103,957	\$ 103,957			
	132557	Prepaid GlenRock I	Other	\$ -	\$ 185,437	\$ 92,718	\$ 92,718			
	132558	Prepaid GlenRock II	Other	\$ -	\$ 146,102	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ -	\$ 556,311	\$ 278,155	\$ 278,155			
	132567	Prepaid Leaning Juniper	Other	\$ -	\$ 282,370	\$ 141,185	\$ 141,185			
	132574	Prepaid McFadden Ridge	Other	\$ -	\$ 106,767	\$ 53,383	\$ 53,383			
	132577	Prepaid Rolling Hills	Other	\$ -	\$ 278,155	\$ 139,078	\$ 139,078			
	132580	Prepaid Seven Mile I	Other	\$ 210,909	\$ 185,437	\$ 198,173	\$ 198,173			
	132581	Prepaid Seven Mile II	Other	\$ 41,543	\$ 36,525	\$ 39,034	\$ 39,034			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,352	\$ 1,121,820	\$ 1,117,586	\$ 1,117,586			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 20,000	\$ -	\$ 10,000	\$ 10,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,730	\$ 324,852	\$ 324,791	\$ 324,791			
	132740	Prepaid O&M - Wind	Other	\$ 96,134	\$ 93,041	\$ 94,588	\$ 94,588			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,259	\$ 203,009	\$ 265,134				\$ 265,134
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 516,172	\$ 749,930	\$ 749,930			
	132900	Prepayments - Other	Labor-related	\$ 1,686,356	\$ 1,438,226	\$ 1,562,291				\$ 1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,288	\$ 1,193,266	\$ 1,101,777	\$ 1,101,777			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,333	\$ 3,110,401	\$ 3,107,367	\$ 3,107,367			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,935	\$ 361,736	\$ 361,835	\$ 361,835			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,249	\$ 12,416,731	\$ 11,458,490				\$ 11,458,490
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,950)	\$ (36,877)	\$ (47,414)			\$ (47,414)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,645)	\$ (972,407)	\$ (1,279,026)	\$ (1,279,026)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,595	\$ 1,009,284	\$ 1,326,439	\$ 1,326,439			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,531,871	\$ 2,439,903	\$ 2,485,887	\$ 2,485,887			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
203000	132000	Discount on Short-Term Securities	Other	\$ 66,625	\$ 1,653	\$ 34,139	\$ 34,139			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 62,585,510	\$ 80,191,819	\$ 71,388,665	\$ 33,971,673	\$ -	\$ 23,275,881	\$ 14,141,110

Allocator
Total Allocated to Transmission by Category 0.000% 100.000% 30.394% 8.654%
\$ - \$ - \$ 7,074,356 \$ 1,223,798

Appendix A Input: Total Allocated to Transmission \$ 8,298,155

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2019 and 2020

	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	0
Anticline Substation	964,043	0
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	1,679,914

		Prior year	Current year
Total - PacifiCorp	214.47d	25,890,060	23,912,440

**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	3,755,222	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	185,391	n/a	1
Deseret RS 280	0	138.1	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	28,463	n/a	1
Obsidian Deferral	154,836	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	17,553	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	17,553	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,234	n/a	1
USBR Weber Basin RS 286	29,421	n/a	1
UAMPS RS 297	0	539.1	0
UMPA RS 637	0	81.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	40,106	n/a	1
Iberdrola Deferral Fee	338,231	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	446,072	n/a	1
Att 3 input: Total OS contract revenue credits	6,188,148	1,088.4	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	45,284,634
Third parties	1,960,859
Total short-term firm	47,245,493

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	18,829,914
Third parties	18,173,139
Total short-term non-firm	37,003,053

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	64,114,548
Third parties	20,133,998
Att. 3 input: Total short term-firm and non-firm revenue	84,248,546

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,394,650,000	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,667,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	16,847,657	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,445,289	13,369,823	13,294,357	13,218,891	18,788,339	18,693,787	18,599,235	18,504,683	18,410,131	18,315,579	18,221,027	18,126,475	18,031,923	
92	13-month average	36,907,274	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	33,683,227	33,426,089	33,168,951	32,911,813	39,355,758	39,236,946	38,962,162	38,675,874	38,394,562	38,109,192	37,823,678	37,555,591	37,670,714	
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,971,176	3,922,637	3,874,099	3,825,560	3,777,021	3,728,482	3,679,943	3,631,404	3,582,865	3,534,326	3,485,787	3,437,248	3,388,709	
94	13-month average	19,483	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	24,996	24,078	23,159	22,240	21,321	20,402	19,483	18,565	17,646	16,727	15,808	14,889	13,971	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	395,449,302	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	31,260,168	31,168,807	31,250,475	31,548,456	33,101,479	33,580,633	33,558,602	33,565,552	33,556,588	33,467,830	33,556,009	33,554,809	33,540,062	
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	4,430,043	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	332,604	332,604	332,604	332,604	379,972	380,784	380,840	380,840	380,865	380,869	382,986	382,988	382,087	
100	12-month sum	582,467	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	8,825,482,942	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	8,437,788,931	8,504,974,064	8,570,263,588	8,613,894,917	8,650,997,782	8,709,900,503	8,779,978,135	8,903,345,320	9,042,589,192	9,065,849,372	9,111,514,510	9,166,683,368	9,173,498,557	
114	13-month average	74,154,436	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	125,565,229	66,269,120	65,809,485	65,050,315	64,754,999	64,071,066	63,099,327	67,845,008	69,698,940	73,025,872	76,066,167	79,659,327	83,092,814	
115	13-month average (enter negative)	(15,828,669)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(15,916,633)	(15,851,112)	(15,785,591)	(15,720,070)	(15,654,549)	(15,589,028)	(15,523,506)	(15,457,985)	(15,392,464)	(15,326,943)	(15,261,422)	(15,195,901)	(19,097,488)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,946,897	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.	0	0	0
Annual amortization for gains and losses on hedges.	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, 2020)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,441,789
Fire Protection	1,010,804
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	158,121,478
Total 353.4 Class Assets	171,374,182
Wind Generation Facilities	182,352,326
34.5 kV Facilities	9,584,201
Appendix A input: Total Assets to Exclude	363,310,708

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year		Current Year		Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-End-of-Year Average	Category	100% Transmission	Plant	Labor	Other			
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(12.6)	(17.6)	(15.1)	Other					(15.117)		
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(6.0)	(7.0)	(6.5)	Other					(6.530)		
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other					(2.000)		
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	0.0	(0.1)	(0.0)	Other					(0.025)		
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other					(0.232)		
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(1.5)	(6.0)	(3.8)	100% Transmission	(3.750)				(1.620)		
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	0.0	(3.2)	(1.6)	Other					(6.842)		
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	515100	501	(6.7)	(7.0)	(6.8)	Other					(16.500)		
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	0.0	(33.0)	(16.5)	Other					(16.500)		
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(1.2)	(0.7)	(1.0)	100% Transmission	(0.988)				(1.560)		
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.6)	Other					(1.560)		
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000				
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(12.0)	(256.3)	(134.1)	Other					(134.128)		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000				
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other					0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	0.0	115.3	57.6	Other					57.625		
Provision for Customer A/R (CSS)	Unfunded	Unfunded	118100	144	550750	904	(6.4)	(15.2)	(10.8)	Other					(10.786)		
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other					(0.053)		
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.1)	(0.1)	Other					(0.101)		
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other					(0.105)		
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.1)	(0.8)	(0.5)	Other					(0.461)		
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other					(0.979)		
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	(0.3)	(0.3)	Other					(0.314)		
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	(0.4)	(0.4)	Other					(0.402)		
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.5)	(0.4)	(0.4)	Other					(0.416)		
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other					(0.881)		
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.6)	(0.6)	Other					(0.582)		
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554950	557/693/598	(7.4)	(7.0)	(7.2)	Other					(7.236)		
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	554702	426.5	(0.8)	(2.3)	(1.5)	Other					(1.517)		
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	(1.8)	0.0	(0.9)	Other					(0.925)		
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other					(0.224)		
Accrued Liquidated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.4)	Other					(9.444)		
Accrued Liquidated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	515100	501	(19.6)	(19.6)	(19.6)	Other					(19.606)		
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(0.6)	(2.6)	(1.6)	Labor			(1.628)				
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			(1.628)		0.000		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(2.0)	(2.0)	Labor			(1.995)				
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.2)	0.0	(0.6)	Labor			(0.619)				
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Unfunded	289000	253.99	various	921	(0.1)	(0.0)	(0.0)	Other					(0.042)		
Accrued Liquidated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	515100	501	(6.7)	0.0	(3.3)	Other					(3.332)		
Environmental Liabilities - Centralia Plant	Estimate by Environmental	Unfunded / 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.)	Estimate by Environmental	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other					0.000		
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	0.0	(12.0)	(6.0)	Labor			(6.021)				
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.5)	(2.8)	(2.7)	Labor			(2.656)				
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.9)	(2.0)	(1.9)	Labor			(1.945)				
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.2)	(2.4)	(2.3)	Labor			(2.313)				
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.0)	Labor			(0.045)				
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.7)	(3.6)	Labor			(3.631)				
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.2)	(0.1)	Labor			(0.147)				
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.8)	(17.7)	(16.8)	Labor			(16.773)				
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(5.9)	(6.0)	Labor			(5.992)				
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other					(1.606)		
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.6)	(0.5)	(0.5)	Labor			(0.534)				
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(55.6)	(58.1)	(56.8)	Labor			(56.838)				
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	21.1	25.3	23.2	Labor			23.215				
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(28.3)	(25.7)	(27.0)	Labor			(27.000)				
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.5)	(2.4)	(2.4)	Labor			(2.438)				
Totals							(204.3)	(391.8)	(298.0)				(4.738)	0.000	(107.360)	(185.922)	

Allocators	100.000%	26.488%	8.654%	0.000%	
Total (\$ millions)	(4.738)	0.000	(9.291)	0.000	(14.029)

Appendix A input (14,028,701)

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

FERC Acct	Description	2020 Expense
4265000	OTHER DEDUCTIONS	(20)
5020000	STEAM EXPENSES	(112)
5060000	MISC STEAM PWR EXP	412,953
5063000	MISC STEAM JVA CR	(46,813)
5120000	MANT OF BOILR PLNT	1,363
5140000	MAINT MISC STM PLN	1,737
5350000	OPER SUPERV & ENG	20,482
5390000	MSC HYD PWR GEN EX	12,723
5480000	GENERATION EXP	(854)
5490000	MIS OTH PWR GEN EX	6,413
5530000	MNT GEN & ELEC PLT	2,293
5560000	SYS CTRL & LD DISP	(502)
5570000	OTHER EXPENSES	83,311
5600000	OPER SUPERV & ENG	46,687
5612000	LD - MONITOR & OPER	6,220
5615000	REL PLAN & STDS DEV	1,706
5680000	MNT SUPERV & ENG	2,959
5700000	MAINT STATION EQIP	3,010
5710000	MAINT OVHD LINES	1,031
5800000	OPER SUPERV & ENG	74,315
5810000	LOAD DISPATCHING	31,828
5850000	STRT LGHT-SGNL SYS	(323)
5880000	MSC DISTR EXPENSES	12,990
5900000	MAINT SUPERV & ENG	40,029
5920000	MAINT STAT EQUIP	17,212
5930000	MAINT OVHD LINES	5,082
5950000	MAINT LINE TRNSFRM	8,805
5970000	MNT OF METERS	2,656
5980000	MNT MISC DIST PLNT	10,589
7071000	LBR CLR - RMP	344,169
7072000	LBR CLR - PACPWR	137,232
7081000	Stores Exp CLR - RMP	32,738
7082000	Stores Exp CLR - PP	16,110
9010000	SUPRV (CUST ACCT)	17,213
9020000	METER READING EXP	8,024
9030000	CUST RCRD/COLL EXP	564
9031000	CUST RCRD/CUST SYS	393
9032000	CUST ACCTG/BILL	7,858
9033000	CUST ACCTG/COLL	(509)
9036000	CUST ACCTG/COMMON	17,394
9081000	SUPRV (CUST SERV)	350
9084000	DSM DIRECT	2,198
9086000	CUST SERV	15,113
9090000	INFOR/INSTRCT ADV	2,984
9200000	ADMIN & GEN SALARY	156,125
9350000	MAINT GENERAL PLNT	167
Attachment 5 input: Total PBOP		1,515,896

Notes:

Total expense was a net debit for 2018 - 2020
Total expense was a net benefit (negative) for 2014-2017.
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 increase in expense in 2020 as compared to 2019 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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Enclosure 5

True-Up variance analysis

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 True-up		2020 Projection (as-filed)		
			2020 Form 1 data True-up		2019 Form 1 data	Absolute change	Percent change
					2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)
Allocators							
Wages & Salary Allocation Factor							
1	Transmission Wages Expense	354.21b	27,994,491	26,859,544	1,134,947	4.23%	
2	Total Wages Expense	354.28b	367,294,560	362,000,992	5,293,568	1.46%	
3	Less A&G Wages Expense	354.27b	43,815,481	42,795,683	1,019,798	2.38%	
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	323,479,079	319,205,309	4,273,770	1.34%	
5	Wages & Salary Allocator	(Line 1 / Line 4)	8.6542%	8.4145%	0.2397%	2.85%	
Plant Allocation Factors							
6	Electric Plant in Service	(Note M) Attachment 5	28,865,805.781	28,448,313,271	417,492,510	1.47%	
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	10,011,158,481	10,014,250,271	(3,091,790)	-0.03%	
8	Accumulated Amortization	(Note N) Attachment 5	671,172,501	652,942,422	18,230,078	2.79%	
9	Total Accumulated Depreciation	(Line 7 + 8)	10,682,330,982	10,667,192,694	15,138,288	0.14%	
10	Net Plant	(Line 6 - Line 9)	18,183,474,799	17,781,120,577	402,354,222	2.26%	
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)	6,911,019,006	7,021,781,505	(110,762,499)	-1.58%	
12	Gross Plant Allocator	(Line 11 / Line 6)	23.9419%	24.6826%	-0.7407%	-3.00%	
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)	4,902,639,886	5,062,139,515	(159,499,628)	-3.15%	
14	Net Plant Allocator	(Line 13 / Line 10)	26.9621%	28.4692%	-1.5071%	-5.29%	
Plant Calculations							
Plant In Service							
15	Transmission Plant In Service	(Note M) Attachment 5	6,707,327,060	6,478,620,080	228,706,980	3.53%	
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6	0	349,332,000	(349,332,000)	-100.00%	
17	Total Transmission Plant	(Line 15 + Line 16)	6,707,327,060	6,827,952,079	(120,625,019)	-1.77%	
18	General Plant	(Note N) Attachment 5	1,318,551,636	1,287,632,918	30,918,718	2.40%	
19	Intangible Plant	(Note N) Attachment 5	1,035,128,705	1,015,682,796	19,245,909	1.89%	
20	Total General and Intangible Plant	(Line 18 + Line 19)	2,353,680,340	2,303,515,714	50,164,627	2.18%	
21	Wage & Salary Allocator	(Line 5)	8.6542%	8.4145%			
22	General and Intangible Allocated to Transmissior	(Line 20 * Line 21)	203,691,946	193,829,426	9,862,521	5.09%	
23	Land Held for Future Use	(Notes B & L) Attachment 5	2,668,724	3,657,534	(988,810)	-27.03%	
24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)	6,913,687,730	7,025,439,039	(111,751,309)	-1.59%	

ATTACHMENT H-1
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Appendix A - Formula Rate

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			2020 Form 1 data	True-up	2019 Form 1 data	Absolute change	Percent change
					2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciator	(Note M) Attachment 5		1,906,939,776	1,863,152,998	43,786,779	2.35%
26	Accumulated General Depreciator	(Note N) Attachment 5		500,969,021	493,756,071	7,212,949	1.46%
27	Accumulated Amortization	(Note N) (Line 8)		671,172,501	652,942,422	18,230,078	2.79%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		1,172,141,522	1,146,698,494	25,443,028	2.22%
29	Wage & Salary Allocator	(Line 5)		8,6542%	8,4145%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmissio	(Line 28 * Line 29)		101,439,343	96,488,992	4,950,351	5.13%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		2,008,379,119	1,959,641,990	48,737,130	2.49%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		4,905,308,611	5,065,797,049	(160,488,438)	-3.17%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A		(767,179,067)	(758,881,055)	(8,298,012)	-1.09%
33b	Excess or Deficient ADIT Balance	Attachment 1B		(377,427,210)	(387,913,747)	10,486,537	2.70%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6		0	0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5		(12,666)	(22,988)	10,322	44.90%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16		(12,629,286)	(12,697,653)	68,367	0.54%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11		7,499,456	6,308,421	1,191,035	18.88%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5		0	0	0	n/m
40	Wage & Salary Allocator	(Line 5)		8,6542%	8,4145%	0	2.85%
41	Total Undistributed Stores Expense Allocated to Transmissio	(Line 39 * Line 40)		0	0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5		169,928,805	162,913,741	7,015,064	4.31%
43	Wage & Salary Allocator	(Line 5)		8,6542%	8,4145%		
44	Construction Materials & Supplies Allocated to Transmissio	(Line 42 * Line 43)		14,705,960	13,708,384	997,577	7.28%
45	Transmission Materials & Supplies	(Note N) Attachment 5		1,042,082	852,235	189,847	22.28%
46	Total Materials & Supplies Allocated to Transmissior	(Line 41 + Line 44 + Line 45)		15,748,042	14,560,619	1,187,424	8.16%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)		83,720,527	72,950,728	10,769,799	14.76%
48	1/8th Rule	(Note S) Zero		0.0%	0.0%		
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5		(117,974,275)	(88,187,062)	(29,787,213)	-33.78%
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,251,975,005)	(1,226,833,465)	(25,141,541)	-2.05%
52	Rate Base	(Line 32 + Line 51)		3,653,333,605	3,838,963,584	(185,629,979)	-4.84%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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			2020 Form 1 data	True-up	2019 Form 1 data	Absolute change	Percent change
					2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
Operations & Maintenance Expense					Operations & Maintenance Expense		
Transmission O&M					Transmission O&M		
53	Transmission O&M	Attachment 5	210,641,245		218,035,886	(7,394,641)	-3.39%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-4	Attachment 5	11,293,495		11,026,556	266,939	2.42%
55	Less: Account 565	Attachment 5	141,188,225		145,825,268	(4,637,043)	-3.18%
56	Transmission O&M	(Lines 53 - 55)	58,159,525		61,184,062	(3,024,537)	-4.94%
Allocated Administrative & General Expenses					Allocated Administrative & General Expenses		
57	Total A&G	323.197b	275,277,135		115,628,648	159,648,487	138.07%
58	Less Actual PBOP Expense Adjustment	Attachment 5	0		0	0	n/m
59	Less Property Insurance Account 924	323.185b	4,494,291		4,737,084	(242,793)	-5.13%
60	Less Regulatory Asset Amortizations Account 930.1	Attachment 5	0		0	0	n/m
61	Less Regulatory Commission Exp Account 926	323.189b	25,986,830		25,605,836	380,994	1.49%
62	Less General Advertising Exp Account 930.1	323.191b	14,951		55,028	(40,077)	-72.83%
63	Less Membership Dues	Attachment 5	676,503		717,771	(41,267)	-5.75%
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))	244,104,560		84,512,929	159,591,630	188.84%
65	Wage & Salary Allocator	(Line 5)	8,6542%		8,4145%		
66	Administrative & General Expenses Allocated to Transmissio	(Line 64 * Line 65)	21,125,270		7,111,344	14,013,926	197.06%
Directly Assigned A&G					Directly Assigned A&G		
67	Regulatory Commission Exp Account 926	(Note E) Attachment 5	3,359,714		3,486,087	(126,373)	-3.63%
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 Relatec	(Line 67 + Line 68)	3,359,714		3,486,087	(126,373)	-3.63%
70	Property Insurance Account 924	(Note F) Attachment 5	4,494,291		4,737,084	(242,793)	-5.13%
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5	0		0	0	n/m
72	Total Accounts 924 and 930.1 - Genera	(Line 70 + Line 71)	4,494,291		4,737,084	(242,793)	-5.13%
73	Gross Plant Allocator	(Line 12)	23.9419%		24.6826%		
74	A&G Directly Assigned to Transmissior	(Line 72 * Line 73)	1,076,018		1,169,235	(93,217)	-7.97%
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	83,720,527		72,950,728	10,769,799	14.76%
Depreciation & Amortization Expense					Depreciation & Amortization Expense		
Depreciation Expense					Depreciation Expense		
76	Transmission Depreciation Expense Including Amortization of Limited Term Plar	(Note H) Attachment 5	116,134,858		112,507,659	3,627,199	3.22%
77	General Depreciation Expense Including Amortization of Limited Term Plar	(Note H) Attachment 5	45,818,998		43,110,635	2,708,363	6.28%
78	Intangible Amortization	(Note H) Attachment 5	46,992,581		48,671,914	(1,679,333)	-3.45%
79	Total	(Line 77 + Line 78)	92,811,579		91,782,549	1,029,030	1.12%
80	Wage & Salary Allocator	(Line 5)	8.6542%		8,4145%		
81	General Depreciation and Intangible Amortization Functionalized to Transmissio	(Line 79 * Line 80)	8,032,089		7,723,046	309,043	4.00%
82	Abandoned Plant Amortization	(Note O)	0		0	0	n/m
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)	124,166,947		120,230,705	3,936,242	3.27%
Taxes Other Than Income					Taxes Other Than Income		
84	Taxes Other than Income Taxes	Attachment 2	42,980,687		42,381,038	599,649	1.41%
85	Total Taxes Other than Income Taxes	(Line 84)	42,980,687		42,381,038	599,649	1.41%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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			2020 Form 1 data	True-up	2019 Form 1 data	Absolute change	Percent change
Return \ Capitalization Calculations					2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
Long-Term Debt							
86	Account 221 Bonds	Attachment 14	8,394,650,000		7,451,428,846	943,221,154	12.66%
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
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	8,394,650,000		7,451,428,846	943,221,154	12.66%
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	16,847,657		13,080,345	3,767,312	28.80%
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	36,907,274		33,427,807	3,479,467	10.41%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,679,943		4,262,741	(582,798)	-13.67%
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	19,483		30,509	(11,026)	-36.14%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	8,337,234,610		7,400,688,463	936,546,147	12.65%
Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	395,449,302		369,853,259	25,596,044	6.92%
98	Less Hedging Expense	(Note R) Attachment 14	0		0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,430,043		3,892,240	537,803	13.82%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	582,467		583,695	(1,227)	-0.21%
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	11,026		11,026	0	0.00%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m
103	Total Long Term Debt Cost	Sum Lines 97 through 102	400,450,788		374,318,168	26,132,619	6.98%
Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600		2,397,600	0	0.00%
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	8,825,482,942		8,083,782,146	741,700,795	9.18%
113	Less: Total Preferred Stock	(Line 110)	2,397,600		2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	74,154,436		117,471,234	(43,316,797)	-36.87%
115	Less: Account 219	Attachment 14	(15,828,669)		(12,642,903)	(3,185,766)	-25.20%
116	Total Common Stock	Sum Lines 112 through 115	8,764,759,574		7,976,556,215	788,203,359	9.88%

ATTACHMENT H-1
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			2020 Form 1 data True-up		2019 Form 1 data	Absolute change	Percent change
					2019 data in Settlement model	10 True-up value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	4,905,308,611		5,065,797,049	(160,488,438)	-3.17%
138	Total Adjustment to Rate Base	(Line 51)	(1,251,975,005)		(1,226,833,465)	(25,141,541)	-2.05%
139	Rate Base	(Line 52)	3,653,333,605		3,838,963,584	(185,629,979)	-4.84%
140	Total Transmission O&M	(Line 75)	83,720,527		72,950,728	10,769,799	14.76%
141	Total Transmission Depreciation & Amortization	(Line 83)	124,166,947		120,230,705	3,936,242	3.27%
142	Taxes Other than Income	(Line 85)	42,980,687		42,381,038	599,649	1.41%
143	Investment Return	(Line 127)	268,716,729		288,288,061	(19,571,332)	-6.79%
144	Income Taxes	(Line 136)	31,008,271		34,574,202	(3,565,931)	-10.31%
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	550,593,161		558,424,734	(7,831,573)	-1.40%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	6,707,327,060		6,478,620,080	228,706,980	3.53%
147	Excluded Transmission Facilities (Note J)	Attachment 15	363,310,708		251,505,274	111,805,435	44.45%
148	Included Transmission Facilities	(Line 146 - Line 147)	6,344,016,351		6,227,114,806	116,901,546	1.88%
149	Inclusion Ratio	(Line 148 / Line 146)	94.58%		96.12%		
150	Gross Revenue Requirement	(Line 145)	550,593,161		558,424,734	(7,831,573)	-1.40%
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	520,769,598		536,746,234	(15,976,636)	-2.98%
Revenue Credits							
152	Revenue Credits	Attachment 3	96,029,233		89,383,184	8,646,049	9.67%
153	Net Revenue Requirement	(Line 151 - Line 152)	422,740,365		447,363,050	(24,622,685)	-5.50%
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	550,593,161		558,424,734	(7,831,573)	-1.40%
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,800,387,283		4,964,799,082	(164,411,798)	-3.31%
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.4698%		11.2477%	0.22%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0505%		8.9816%	0.07%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.8067%		2.4785%	0.33%	
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)	250,868,161		235,562,471	15,305,691	6.50%
160	Increased Return and Taxes	Attachment 4	324,466,031		349,177,313	(24,711,282)	-7.08%
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	575,334,192		584,739,784	(9,405,592)	-1.61%
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,800,387,283		4,964,799,082	(164,411,798)	-3.31%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.9852%		11.7777%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.5659%		9.5116%		
165	Net Revenue Requirement	(Line 153)	422,740,365		447,363,050	(24,622,685)	-5.50%
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0		0	0	n/m
167	Transmission Incentive Credit	Attachment 7	3,790,750		4,142,922	(352,172)	-8.50%
168	Interest on Network Upgrade Facilities	Attachment 5	4,932,710		2,410,365	2,522,345	104.65%
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	431,463,825		453,916,337	(22,452,512)	-4.95%
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I)	14,089		14,050	39	0.28%
171	Rate (\$/MW-year)	(Line 169 / 170)	30,625		32,308	(1,683)	-5.21%
172	Network Service Rate (\$/MW-year)	(Line 171)	30,625		32,308	(1,683)	-5.21%

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

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			2020 Form 1 data True-up

2020 Projection (as-filed)		
2019 Form 1 data	Absolute change	Percent change
2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,719,651
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333
5	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,293,495
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,293,495
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,088,724
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.801598
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06680
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01542
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00308
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00220
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PacifiCorp
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	\$520,769,598
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,205,041
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$91,824,192
4	Total Revenue Credits	Line 2 + Line 3	\$98,029,233
5	Interest on Network Upgrades	Attachment 5	\$4,932,710
6	Transmission Incentive Credit	Attachment 7	\$3,790,750
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$431,463,825
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,089
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.624762
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.552063
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.588938
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117788
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.084134
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.36
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.51

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.9621%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,002,361	(11,076,095)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (759,355,641)

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

Schedule ADIT-190

Description	A	B	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							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,402,412	0	0	5,402,412	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)	3,071	0	0	3,071	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 - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	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 - Cash Basis	397,298	397,298	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)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	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 Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,536,580	18,536,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	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	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	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	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	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	156,804	156,804	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	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.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent ReClass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	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 Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	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 Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	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	133,389	133,389	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	66,708	66,708	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.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	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.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	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	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(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 rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								

287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	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	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	0	24,479,828
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	0
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	0	2,615,031
Total			831,227,995	808,836,219	527,179	0	0	21,864,597

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960 ----- Accelerated Pollution Control Facilities Depreciation		(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax basis difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	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 differences 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 income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
		Subtotal - p275	(2,889,828,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
		Less FASB 109 Above if not separately removed	(172,090,956)	(172,090,956)	0	0	0	
		Less FASB 106 Above if not separately removed	0	0	0	0	0	
		Total	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

Account 283	A	B	C	D	E	F	G	Justification
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.

287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705,240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	537,160	537,160	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.

287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	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.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	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 reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(6,444)	(6,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

Instructions for Account 283:

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.9621%	8.6542%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,723,128	(10,306,110)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(775,002,492)
9	Beginning of Year Total (Attachment 1)				(751,281,908)	3,002,361	(11,076,095)	(759,355,641)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(767,179,067)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	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	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	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 - Cash Basis	392,183	392,183	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)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	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 Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	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	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	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 income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	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 Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	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 income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	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 Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	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	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	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	184,253	184,253	0	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.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	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.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington.
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and interconnector fees to liabilities 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 Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	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 Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	407,714	407,714	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 Company.

287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Womring's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	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	144,619	144,619	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	59,397	59,397	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.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	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.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	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	188,821	188,821	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.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	280,437	280,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	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	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mail Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	0	30,843,345
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	0
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	0	2,340,890
Total			833,392,628	804,724,812	165,361	0	0	28,502,455

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

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

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

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Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	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 differences 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 income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	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 differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in emergency use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.

287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	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 a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	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.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	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 reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)	
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	

Instructions for Account 283:

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

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

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

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(377,427,210)	(20,973,074)
Total	(377,427,210)	(20,973,074)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	82,966,200		82,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,791)	(200,352,791)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(608,985,153)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up		(429,272,131)	(104,022,662)	(533,294,793)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,656,905)	(57,219,515)	(408,886,820)
Other	(985,021,838)	(261,842,676)	(1,246,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

FERC Transmission Allocable Excess Deferred Income Tax												Formula Rate Inputs		
#	Year	Remaining Regulatory Life	Protected EDIT (RSGM)			Remaining Regulatory Life	Intangible		Remaining Regulatory Life	Non-Protected EDIT		Annual Amortization ATT 1B - ADIT	Unamortized (Excess) / Deficient ADIT Average	
			Transmission (344,474,995)	General (5,796,735)	End. Balance		Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance
1.	12/31/2018	46.0	(7,488,587)	(336,969,408)	15.9	(364,575)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	0	0	0
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	5.0	(87,747)	(1,219,662)	(20,973,074)	(20,973,074)	(193,956,874)	D
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	5.0	(87,747)	(1,131,955)	(39,096,494)	(366,940,673)	(377,427,210)	
4.	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	(19,896,011)	(347,044,662)	(356,992,668)	
5.	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	(13,032,165)	(327,148,651)	(337,096,657)	
6.	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	(13,032,164)	(307,252,641)	(317,200,646)	
7.	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)	0	(6,863,846)	(300,388,795)	(303,820,718)
8.	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)	0	(6,863,846)	(293,524,949)	(296,956,872)
9.	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	0	(6,863,846)	(286,661,103)	(290,093,026)
10.	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)	0	(6,863,846)	(279,797,257)	(283,235,180)
11.	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)	0	(6,863,846)	(272,933,411)	(276,365,334)
12.	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)	0	(6,863,846)	(266,069,565)	(269,501,488)
13.	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)	0	(6,863,846)	(259,205,719)	(262,637,642)
14.	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)	0	(6,863,846)	(252,341,873)	(255,773,796)
15.	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	0	(6,863,846)	(245,478,027)	(248,909,950)
16.	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)	0	(6,863,846)	(238,614,181)	(242,046,104)
17.	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)	0	(6,863,846)	(231,750,335)	(235,182,258)
18.	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)	0	(6,863,846)	(224,886,489)	(228,318,412)
19.	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	0	(6,478,759)	(218,407,730)	(221,647,110)
20.	12/31/2037	53.2	(6,475,094)	(211,932,636)	0	0	0	0	0	0	0	(6,475,094)	(211,932,636)	(215,170,183)
21.	12/31/2038	53.2	(6,475,094)	(205,457,542)	0	0	0	0	0	0	0	(6,475,094)	(205,457,542)	(208,695,089)
22.	12/31/2039	53.2	(6,475,094)	(198,982,448)	0	0	0	0	0	0	0	(6,475,094)	(198,982,448)	(202,219,995)
23.	12/31/2040	53.2	(6,475,094)	(192,507,354)	0	0	0	0	0	0	0	(6,475,094)	(192,507,354)	(195,744,901)
24.	12/31/2041	53.2	(6,475,094)	(186,032,260)	0	0	0	0	0	0	0	(6,475,094)	(186,032,260)	(189,269,807)
25.	12/31/2042	53.2	(6,475,094)	(179,557,166)	0	0	0	0	0	0	0	(6,475,094)	(179,557,166)	(182,794,713)
26.	12/31/2043	53.2	(6,475,094)	(173,082,072)	0	0	0	0	0	0	0	(6,475,094)	(173,082,072)	(176,319,619)
27.	12/31/2044	53.2	(6,475,094)	(166,606,978)	0	0	0	0	0	0	0	(6,475,094)	(166,606,978)	(169,844,525)
28.	12/31/2045	53.2	(6,475,094)	(160,131,884)	0	0	0	0	0	0	0	(6,475,094)	(160,131,884)	(163,369,431)
29.	12/31/2046	53.2	(6,475,094)	(153,656,790)	0	0	0	0	0	0	0	(6,475,094)	(153,656,790)	(156,894,337)
30.	12/31/2047	53.2	(6,475,094)	(147,181,696)	0	0	0	0	0	0	0	(6,475,094)	(147,181,696)	(150,419,243)
31.	12/31/2048	53.2	(6,475,094)	(140,706,602)	0	0	0	0	0	0	0	(6,475,094)	(140,706,602)	(143,944,149)
32.	12/31/2049	53.2	(6,475,094)	(134,231,508)	0	0	0	0	0	0	0	(6,475,094)	(134,231,508)	(137,469,055)
33.	12/31/2050	53.2	(6,475,094)	(127,756,414)	0	0	0	0	0	0	0	(6,475,094)	(127,756,414)	(130,993,961)
34.	12/31/2051	53.2	(6,475,094)	(121,281,320)	0	0	0	0	0	0	0	(6,475,094)	(121,281,320)	(124,518,867)
35.	12/31/2052	53.2	(6,475,094)	(114,806,226)	0	0	0	0	0	0	0	(6,475,094)	(114,806,226)	(118,043,773)
36.	12/31/2053	53.2	(6,475,094)	(108,331,132)	0	0	0	0	0	0	0	(6,475,094)	(108,331,132)	(111,568,679)
37.	12/31/2054	53.2	(6,475,094)	(101,856,038)	0	0	0	0	0	0	0	(6,475,094)	(101,856,038)	(105,093,585)
38.	12/31/2055	53.2	(6,475,094)	(95,380,944)	0	0	0	0	0	0	0	(6,475,094)	(95,380,944)	(98,618,491)
39.	12/31/2056	53.2	(6,475,094)	(88,905,850)	0	0	0	0	0	0	0	(6,475,094)	(88,905,850)	(92,143,397)
40.	12/31/2057	53.2	(6,475,094)	(82,430,756)	0	0	0	0	0	0	0	(6,475,094)	(82,430,756)	(85,668,303)
41.	12/31/2058	53.2	(6,475,094)	(75,955,662)	0	0	0	0	0	0	0	(6,475,094)	(75,955,662)	(79,193,209)
42.	12/31/2059	53.2	(6,475,094)	(69,480,568)	0	0	0	0	0	0	0	(6,475,094)	(69,480,568)	(72,718,115)
43.	12/31/2060	53.2	(6,475,094)	(63,005,474)	0	0	0	0	0	0	0	(6,475,094)	(63,005,474)	(66,243,021)
44.	12/31/2061	53.2	(6,475,094)	(56,530,380)	0	0	0	0	0	0	0	(6,475,094)	(56,530,380)	(59,767,927)
45.	12/31/2062	53.2	(6,475,094)	(50,055,286)	0	0	0	0	0	0	0	(6,475,094)	(50,055,286)	(53,292,833)
46.	12/31/2063	53.2	(6,475,094)	(43,580,192)	0	0	0	0	0	0	0	(6,475,094)	(43,580,192)	(46,817,739)
47.	12/31/2064	53.2	(6,475,094)	(37,105,098)	0	0	0	0	0	0	0	(6,475,094)	(37,105,098)	(40,342,645)
48.	12/31/2065	53.2	(6,475,094)	(30,630,004)	0	0	0	0	0	0	0	(6,475,094)	(30,630,004)	(33,867,551)
49.	12/31/2066	53.2	(6,475,094)	(24,154,910)	0	0	0	0	0	0	0	(6,475,094)	(24,154,910)	(27,392,457)
50.	12/31/2067	53.2	(6,475,094)	(17,679,816)	0	0	0	0	0	0	0	(6,475,094)	(17,679,816)	(20,917,363)
51.	12/31/2068	53.2	(6,475,094)	(11,204,722)	0	0	0	0	0	0	0	(6,475,094)	(11,204,722)	(14,442,269)

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	26.9621%	42,955,893
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	0
Other Included			Net Plant Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	26.9621%	24,794
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715		42,980,687
Currently Excluded				
	Local Franchise	32,762,267		
	Montana Energy License	200,611		
	Montana Wholesale Energy	142,932		
	Idaho Generation Tax (KWh)	73,352		
	Oregon Department of Energy	1,499,295		
	Wyoming Wind Generation Tax	2,294,623		
	Washington Public Utility Tax	12,470,138		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	49,404		
5	Subtotal Excluded Taxes	49,492,622		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	208,904,337		
7	Total Other Taxes			
	114.14c	208,904,338		
8	Difference (Line 6 - Line 7)		(1)	

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,509,342
2	Pole Attachments - Transmission Related			298,507
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		<i>detail below</i>	182,603
6	Account 454 subtotal		(Sum Lines 1-5)	6,205,041
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,188,148
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	84,248,546
10	Facilities Charges including Interconnection Agreements	Note 2		878,984
11	Transmission maintenance revenue		Account 456.2	508,514
12	Account 456 subtotal		(Sum Lines 7-11)	91,824,192
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	98,029,233

Detail for selected items above

Miscellaneous General Revenues

Rents - General	15,820
One Utah Center and North Temple office subleases	714,340
Parking Rent: Lloyd Center, Portland, Oregon	1,379,839
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	2,110,000
Wages & Salary Allocator	8.65%
Total Allocated Miscellaneous General Revenue	182,603

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	324,466,031
B	100 Basis Point increase in ROE			1.00%

Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.87%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	287,374,782

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(607,341)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(805,348)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			65,707,403
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				37,091,249

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
				2019	6,478,620,080
2	January	Monthly Balances		2020	6,499,110,523
3	February	Monthly Balances		2020	6,508,749,755
4	March	Monthly Balances		2020	6,508,540,506
5	April	Monthly Balances		2020	6,514,101,691
6	May	Monthly Balances		2020	6,522,831,535
7	June	Monthly Balances		2020	6,559,268,662
8	July	Monthly Balances		2020	6,565,574,989
9	August	Monthly Balances		2020	6,643,822,823
10	September	Monthly Balances		2020	6,682,268,763
11	October	Monthly Balances		2020	6,714,749,530
12	November	Monthly Balances		2020	7,369,900,273
13	December	207.56g		2020	7,827,712,649
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	6,707,327,060
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
				2019	7,295,300,652
16	January	Monthly Balances		2020	7,311,431,503
17	February	Monthly Balances		2020	7,328,231,103
18	March	Monthly Balances		2020	7,347,475,544
19	April	Monthly Balances		2020	7,366,841,466
20	May	Monthly Balances		2020	7,385,070,437
21	June	Monthly Balances		2020	7,427,483,751
22	July	Monthly Balances		2020	7,450,619,522
23	August	Monthly Balances		2020	7,477,868,581
24	September	Monthly Balances		2020	7,509,875,373
25	October	Monthly Balances		2020	7,536,099,048
26	November	Monthly Balances		2020	7,575,154,370
27	December	206.75g		2020	7,647,962,060
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	7,435,339,493
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
				2019	1,015,882,796
30	December	204.5g		2020	1,054,374,613
31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,035,128,705
Calculation of General Plant In Service					
32	December	Source		Year	Balance
				2019	1,287,632,918
33	December	207.99g		2020	1,349,470,354
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,318,551,636
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
				2019	12,370,876,825
36	January	Monthly Balances		2020	12,350,078,612
37	February	Monthly Balances		2020	12,327,342,080
38	March	Monthly Balances		2020	12,331,473,673
39	April	Monthly Balances		2020	12,347,692,355
40	May	Monthly Balances		2020	12,363,761,651
41	June	Monthly Balances		2020	12,338,690,899
42	July	Monthly Balances		2020	12,350,137,370
43	August	Monthly Balances		2020	12,354,340,364
44	September	Monthly Balances		2020	12,333,276,902
45	October	Monthly Balances		2020	12,339,624,904
46	November	Monthly Balances		2020	12,342,937,193
47	December	204.46g		2020	12,652,732,709
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,369,458,887
49	Electric Plant Sold	207.102g			0
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	28,865,805,781

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation					
51	December	Source		Year	Balance
				2019	1,863,152,998
52	January	Monthly Balances		2020	1,871,206,094
53	February	Monthly Balances		2020	1,879,805,804
54	March	Monthly Balances		2020	1,887,676,029
55	April	Monthly Balances		2020	1,896,729,545
56	May	Monthly Balances		2020	1,904,421,432
57	June	Monthly Balances		2020	1,911,360,141
58	July	Monthly Balances		2020	1,919,647,891
59	August	Monthly Balances		2020	1,924,072,676
60	September	Monthly Balances		2020	1,931,011,174
61	October	Monthly Balances		2020	1,930,607,552
62	November	Monthly Balances		2020	1,927,973,351
63	December	219.25c		2020	1,942,552,607
64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,906,939,776
Calculation of Distribution Accumulated Depreciation					
65	December	Source		Year	Balance
				2019	2,925,945,710

66	January	Monthly Balances	2020	2,934,997,211	
67	February	Monthly Balances	2020	2,944,275,705	
68	March	Monthly Balances	2020	2,954,721,200	
69	April	Monthly Balances	2020	2,964,360,200	
70	May	Monthly Balances	2020	2,973,482,499	
71	June	Monthly Balances	2020	2,980,206,359	
72	July	Monthly Balances	2020	2,985,123,053	
73	August	Monthly Balances	2020	2,996,473,151	
74	September	Monthly Balances	2020	3,000,362,381	
75	October	Monthly Balances	2020	3,004,562,640	
76	November	Monthly Balances	2020	3,011,118,486	
77	December	219.26c	2020	3,027,035,454	
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,977,128,004	
Calculation of Intangible Accumulated Depreciation					
79	December	Source	Year	Balance	
80	December	Prior year 200.21c	2019	652,942,422	
80	December	200.21c	2020	689,402,579	
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	671,172,501	Appendix A input
Calculation of General Accumulated Depreciation					
82	December	Source	Year	Balance	
83	December	Prior year 219.28c	2019	493,756,071	
83	December	219.28c	2020	508,181,970	
84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	500,969,021	Appendix A input
Calculation of Production Accumulated Depreciation					
85	December	Source	Year	Balance	
86	January	Prior year 219.20 through 219.24	2019	4,731,395,492	
87	February	Monthly Balances	2020	4,528,246,623	
88	March	Monthly Balances	2020	4,598,112,855	
89	April	Monthly Balances	2020	4,624,877,115	
90	May	Monthly Balances	2020	4,649,219,468	
91	June	Monthly Balances	2020	4,650,202,123	
92	July	Monthly Balances	2020	4,680,672,153	
93	August	Monthly Balances	2020	4,710,199,699	
94	September	Monthly Balances	2020	4,608,974,819	
95	October	Monthly Balances	2020	4,639,403,458	
96	November	Monthly Balances	2020	4,670,818,834	
97	December	219.20 through 219.24	2020	4,462,427,282	
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,626,121,680	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	10,011,168,481	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	10,682,330,982	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c (Note N) Appendix A input True-up	227.16c 227.16c	0 0 0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c (Note N) Appendix A input True-up	227.5c 227.5c	162,913,741 176,943,869 169,928,805	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c (Note N) Appendix A input True-up	227.8c 227.8c	852,235 1,231,929 1,042,082	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	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(2,252,575)	26.96%	Net Plant Allocator (607,341)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes Current end of year balance 266 footnotes Average	63,459 30,492 46,976		26.96%	12,666	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
23		Prior Year 214.47d Current Year 214.47d (Notes B & L) Appendix A input True-up		25,890,060 23,912,440	3,657,634 1,679,914 2,668,724	22,232,526 22,232,526	Detail for transmission-related value on Attachment 1; Detail for transmission-related value on Attachment 1; beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	12,500		12,500	
	American Wind Wildlife Institute	component of 335 Ln 1b	48,333		48,333	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	977,030	977,030		
	Energy Storage Association	component of 335 Ln 1b	6,750		6,750	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	20,000		20,000	
	North American Transmission Forum, Inc.	component of 335 Ln 1b	94,596	94,596		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,200		1,200	
	Northwest Public Power Association	component of 335 Ln 1b	645		645	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	78,604		78,604	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
	The Association of Edison Illuminating Companies	component of 335 Ln 1b	8,157		8,157	
	The National Hydropower Association, Inc	component of 335 Ln 1b	10,000		10,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	23,117		23,117	
	Page 335, Line 1 Subtotal		1,318,682			
	Page 335, Lines 9 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions), Lines 9 - 34	Page 335, Lines 9 - 34	291,775		291,775	
	Other (Individually less than \$5,000)	Page 335, Line 35	121,173		121,173	
	Directors' Fees - Regional Advisory Board	Page 335, Line 44	16,499		16,499	
	Rating Agency and Trustee Fees	Page 335, Lines 38-42	494,437	494,437		
63	Total	(Note C) Appendix A input			676,503	
PBOP						
	Fixed PBOP expense			Annual Update Informational Filing	1,515,896	
	Actual PBOP expense			Attachement 17	1,515,896	
58	Adjusted total (Current year actual)	Appendix A input		True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323,185b		4,494,291	
70		(Note F) Appendix A input			4,494,291	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expense:							
	Federal Energy Regulatory Commission						
	Annual Fee		350.37d	2,230,645	2,230,645		
	Annual Fee - hydro		350.38d	2,175,960		2,175,960	
	Transmission Rate Case		350.39d	730,619	730,619		
	Other Regulatory		350.40d	671,057	398,450	272,607	
67	Total	sum		5,808,281	3,359,714	2,448,567	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	14,951	0	14,951	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	14,951	0	14,951 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	321.112b	210,891,669	(250,424)	210,641,245
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	7,719,651		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,198,333		
	(561.5) Reliability, Planning and Standards Development	321.89b	2,375,511		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,293,495	0	11,293,495 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	141,188,225	0	141,188,225

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	4,932,710	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Network Upgrade Balance		
50	Network Upgrade Balance (Note N)	
	Prior Year	(88,187,062)
	Current Year	(147,761,488)
	Appendix A input	(117,974,275)
	Enter negative	
	Enter negative	
	True-up	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
	Amortization of limited term electric plant (404) (Note H)	336.7d
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		116,134,858
		0
		116,134,858 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b
	Amortization of limited term electric plant (404) (Note H)	336.10d
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		45,107,563
		711,435
		45,818,998 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d
	Amortization of other electric plant (405) (Note H)	336.1e
78	Total Intangible Amortization (Note H)	sum
		46,992,581
		0
		46,992,581 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
61	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector	
	Total	sum
		0 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

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

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

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

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

Not for true-up
Not for true-up

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	Formula Line			
Line 4	A	157	Net Plant Carrying Charge without Depreciation	9.0505%
Line 5	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.5659%
Line 6	C		Line B less Line A	0.5154%
Line 7	FCR if CIAC			
	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.8067%

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

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)			
		No	50	9.0505%	No	50	9.0505%	No	50	9.0505%							
8 Useful life of the project																	
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	No																
10 Input the allowed increase in ROE	0																
11 From line 3 above if "No" on line 13 and																	
12 Line 14 plus (line 5 times line 13)/100	9.0505%				9.0505%												
13 13 Month Net Plant or CWIP Balance	9.0505%				9.3082%												
14 Actual or estimated depreciation expense	-				1,962,873,457												
					33,842,646												
	Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	30,832,075	-	-	-	-	-	-	\$ 30,832,075	\$	\$ 30,832,075	
16	W Increased ROE	2010	-	-	287,225,425	4,836,783	31,572,250	-	-	-	-	-	-	\$ 31,572,250	\$ 31,572,250	\$	\$ 740,175
17	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	84,894,038	-	-	-	-	-	-	\$ 84,894,038	\$	\$ 84,894,038	
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	86,714,685	-	-	-	-	-	-	\$ 86,714,685	\$ 86,714,685	\$	\$ 2,020,647
19	W 9.8 % ROE	2012	-	-	785,864,997	13,960,855	85,085,444	-	-	-	-	-	-	\$ 85,085,444	\$	\$ 85,085,444	
20	W Increased ROE	2012	-	-	785,864,997	13,960,855	87,110,604	-	-	-	-	-	-	\$ 87,110,604	\$ 87,110,604	\$	\$ 2,025,161
21	W 9.8 % ROE	2013	-	-	1,039,140,440	18,682,969	112,730,113	-	-	-	-	-	-	\$ 112,730,113	\$ 112,730,113	\$	\$
22	W Increased ROE	2013	-	-	1,039,140,440	18,682,969	115,407,960	-	-	-	-	-	-	\$ 115,407,960	\$ 115,407,960	\$	\$ 2,677,847
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	126,488,443	-	-	-	-	-	-	\$ 126,488,443	\$ 126,488,443	\$	\$
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	129,488,192	-	-	-	-	-	-	\$ 129,488,192	\$ 129,488,192	\$	\$ 2,999,750
25	W 9.8 % ROE	2015	-	-	1,350,166,903	24,782,100	146,978,745	-	-	-	-	-	-	\$ 146,978,745	\$ 146,978,745	\$	\$
26	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	150,458,102	-	-	-	-	-	-	\$ 150,458,102	\$ 150,458,102	\$	\$ 3,479,357
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	161,800,321	-	-	-	-	-	-	\$ 161,800,321	\$ 161,800,321	\$	\$
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	165,570,599	-	-	-	-	-	-	\$ 165,570,599	\$ 165,570,599	\$	\$ 3,770,278
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	159,786,157	-	-	-	-	-	-	\$ 159,786,157	\$ 159,786,157	\$	\$
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	163,496,764	-	-	-	-	-	-	\$ 163,496,764	\$ 163,496,764	\$	\$ 3,710,607
31	W 9.8 % ROE	2018	-	-	1,413,360,220	27,214,371	155,130,317	-	-	-	-	-	-	\$ 155,130,317	\$ 155,130,317	\$	\$
32	W Increased ROE	2018	-	-	1,413,360,220	27,214,371	158,772,522	-	-	-	-	-	-	\$ 158,772,522	\$ 158,772,522	\$	\$ 3,642,206
33	W 9.8 % ROE	2019	-	-	1,386,203,297	27,215,321	152,673,435	-	-	-	-	-	-	\$ 152,673,435	\$ 152,673,435	\$	\$
34	W Increased ROE	2019	-	-	1,386,203,297	27,215,321	156,245,657	-	-	-	-	-	-	\$ 156,245,657	\$ 156,245,657	\$	\$ 3,572,222
35	W 9.8 % ROE	2020	-	-	1,471,003,295	28,854,427	161,987,351	-	-	-	-	-	-	\$ 161,987,351	\$ 161,987,351	\$	\$
36	W Increased ROE	2020	-	-	1,471,003,295	28,854,427	165,778,102	-	-	-	-	-	-	\$ 165,778,102	\$ 165,778,102	\$	\$ 3,790,750
37	W 9.8 % ROE	2021	-	-	1,962,873,457	38,219,556	215,869,112	-	-	-	-	-	-	\$ 215,869,112	\$ 215,869,112	\$	\$
38	W Increased ROE	2021	-	-	1,962,873,457	38,219,556	220,927,403	-	-	-	-	-	-	\$ 220,927,403	\$ 220,927,403	\$	\$ 5,058,291
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
55		****	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
56		****	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.56%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

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

PacifiCorp
Attachment 9a1 - Load (Current Year)
2020

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
Customer	Class	RS / SA	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA, Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total NFO
Customer	Class	RS / SA	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 605	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	Total NFO
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.88	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	0.59	-	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

Column			Other Service					j	
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
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		Total OS
Jan	15	8:00		379	58	90	333		861
Feb	4	8:00		431	62	89	322		905
March	2	8:00		354	50	66	307		776
April	2	9:00		343	31	117	222		713
May	29	17:00		674	101	155	310		1,240
Jun	23	18:00		674	111	157	312		1,254
Jul	30	17:00		788	152	149	348		1,437
Aug	17	16:00		856	157	240	316		1,569
Sept	3	17:00		744	116	224	299		1,383
Oct	26	9:00		365	41	126	301		833
Nov	30	19:00		409	47	122	298		875
Dec	29	18:00		453	48	122	294		916
Total				6,469	975	1,657	3,662		12,763

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,124.9	1.1	27.4	0.2	5,711

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757	-	12,001

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2018

Column			OATT (Part III - Network Service)																		f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.99	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		
Jan	2	18:00	350	74	40	352		816
Feb	23	8:00	402	69	67	282		820
March	6	8:00	392	57	77	269		794
April	3	8:00	392	46	57	237		731
May	24	17:00	534	74	90	281		980
Jun	27	17:00	762	159	135	303		1,359
Jul	16	17:00	846	159	139	316		1,459
Aug	9	16:00	767	118	132	351		1,369
Sept	7	17:00	693	149	111	292		1,245
Oct	2	13:00	420	138	133	266		956
Nov	20	8:00	372	68	55	325		820
Dec	6	18:00	440	77	75	339		931
Total			6,370	1,188	1,109	3,613		12,281

PacificCorp
Attachment #6 - Load Divisor for True up

2020

Customer		DATT Part II - Network Service																										Total NFO		
Class	RS / SA	Day	Time	DATT Part II - Network Service																										Total NFO
				PacificCorp WIS SA 326	BPA Yakama NFO SA 328	BPA Goadby NFO SA 329	BPA Clarke PUD SA 735	BPA Barton REA SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 837	BPA Airport Solar NFO SA 895	BPA WEID NFO SA 975	Tn State NFO SA 628	Cabine Energy Solutions LLC NFO SA 298	Basin Electric NFO SA 205	Black Hills NFO SA 347	USBR NFO SA 206	WAPA NFO SA 715	Avangrid Renewables, LLC NFO SA 742	Eastern NFO SA 863	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 884						
Jan	18	8:00	8,347	745	3,277	29,211	1,38	18,17	21,107	13,969	10,668	51,458	6,81	6,81	33,81	1,76	284,46	96,86	6,25	2,63	517,238									
Feb	8	8:00	8,221	717	3,44	31,20	1,26	-	0,05	6,12	-	21,17	13,83	10,72	47,51	0,01	0,01	32,75	1,06	301,29	105,27	0,24	2,56	579,641						
March	7	8:00	7,659	582	3,51	23,99	1,12	-	19,87	13,97	10,36	42,81	0,01	0,01	32,64	1,09	290,10	104,96	0,24	2,23	512,227									
April	2	9:00	6,954	518	2,79	22,71	0,93	0,05	-	0,04	-	29,18	13,99	9,00	43,08	0,25	0,01	32,88	1,05	200,66	69,27	0,19	1,65	451,264						
May	29	17:00	8,700	439	3,00	14,25	0,37	0,17	-	-	11,75	16,87	7,51	36,39	0,55	0,26	32,76	1,09	131,14	86,11	0,26	2,13	361,780							
Jun	33	18:00	9,457	418	3,42	17,10	0,34	0,40	-	-	19,94	17,83	9,94	47,72	0,54	0,41	33,35	1,25	160,85	88,38	0,30	2,22	452,989							
Jul	30	17:00	10,476	439	3,74	18,12	0,40	-	-	-	15,55	16,54	9,66	53,21	0,68	0,14	33,79	1,21	172,73	105,52	0,35	2,68	442,470							
Aug	17	18:00	10,549	560	3,57	17,11	0,37	0,36	-	-	15,59	16,33	10,76	61,16	0,82	0,14	33,38	1,12	161,70	110,05	0,31	2,69	443,844							
Sept	3	17:00	9,619	497	3,61	17,26	0,34	-	-	-	13,64	16,12	9,41	45,89	0,61	0,06	33,96	1,20	137,35	99,93	0,29	2,48	369,101							
Oct	26	9:00	7,776	572	3,03	26,55	0,52	0,38	-	0,69	20,08	11,97	9,76	48,69	0,01	0,01	34,27	0,93	272,78	82,87	0,21	2,27	521,028							
Nov	30	19:00	7,689	484	3,00	25,55	0,52	0,16	6,10	0,01	16,41	12,39	9,23	39,98	0,01	0,00	34,22	0,81	242,89	94,60	0,17	2,35	457,034							
Dec	29	18:00	8,274	440	3,02	29,06	0,52	0,57	0,18	0,10	0,01	17,42	11,05	10,51	45,74	0,01	0,01	33,72	1,08	306,59	101,98	0,21	2,62	587,264						
Year			103,787	6452	3838	21630	833	1,92	1,56	0,56	0,61	26835	17259	11753	86427	329	1635	46072	13333	232231	1,13878	3,50	2878	6,697						
Max 15CP			8,623	541	328	22,55	0,69	0,76	0,55	0,06	0,16	11,36	14,56	9,79	47,06	0,27	0,1	33,39	1,05	216,33	84,56	0,25	2,46	478						

Other Service						
Class	OS	RS 297	RS 137	RS 200	RS 202/263	Total OS
Jan	279	58	59	333	669	861
Feb	431	62	89	322	904	903
March	384	50	86	307	827	776
April	343	31	117	322	813	713
May	674	101	155	310	1,240	1,269
Jun	674	111	157	312	1,254	1,264
Jul	788	152	149	348	1,437	1,369
Aug	896	157	240	316	1,569	1,569
Sept	744	116	234	299	1,393	1,393
Oct	365	41	126	301	833	833
Nov	459	47	122	298	876	876
Dec	493	48	122	294	917	917
Year	6,865	875	1,057	3,062	12,862	12,763
Max 15CP	555	81	138	355	1,033	1,033

Customer		DATT Part II Long Term Firm Point-to-Point Transmission Service																										Total LTP			
Class	RS / SA	Day	Time	DATT Part II Long Term Firm Point-to-Point Transmission Service																										Total LTP	
				PacificCorp LTP SA 895	Avangrid LTP SA 87	Black Hills, Inc. LTP SA 179	BPA LTP SA 656	BPA LTP SA 681	City of Roseville LTP SA 899	Catskanie Peoples Util District LTP SA 900	Catskanie Peoples Util District LTP SA 901	Catskanie Peoples Util District LTP SA 874	Evergreen Electric LTP SA 874	Idaho Power LTP SA 212	Thermo No 1 (CRQ) LTP SA 668	Powers LTP SA 169	Powers LTP SA 700	Powers LTP SA 701	Powers LTP SA 702	Powers LTP SA 748	Powers LTP SA 749	Powers LTP SA 713	NextEra LTP SA 719	State of SD LTP SA 863	Sacramento Municipal Utility District LTP SA 809	Salt River Project LTP SA 605	EWEB LTP SA 665	Garnett Solar LTP SA 965	Airport Solar LTP SA 965		Falls Creek LTP SA 898
Jan	18	2:46	31	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	131	3,634	
Feb	8	2:46	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	131	3,634	
March	7	2:46	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	131	3,634	
April	2	2:46	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	131	3,634	
May	29	2:46	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	131	3,634	
Jun	33	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	137	3,766	
Jul	30	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	137	3,766	
Aug	17	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	137	3,766	
Sept	3	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	137	3,766	
Oct	26	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	80	4	19	25	25	10	50	5	-	137	3,766	
Nov	30	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	136	3,734	
Dec	29	2:41	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	50	5	-	136	3,734	
Year			30,277	360	600	276	872	600	158	-	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	300	120	600	50	-	1,813	44,420
Max 15CP			2,561	30	50	18	56	50	13	-	2	10	21	80	100	100	100	50	150	91	4	19	25	25	10	50	4	-	134	3,702	

Total Network & OS	Behind the Meter	Total Network Load
9,747	288	9,990
9,748	222	9,970
8,944	192	9,739
8,099	219	8,275
10,342	191	10,533
11,109	185	11,273
12,258	182	12,598
16,859	174	17,033
12,860	174	12,734
11,391	182	11,573
9,143	202	9,353
9,944	245	9,292
9,771	228	9,027
122,148	2,458	124,600
16,179	205	16,384

Divisor
Network + OS + LTP
13,916
13,659
12,773
11,969
16,259
14,467
15,038
15,008
16,259
16,496
15,237
13,664
13,026
10,687
169,000
14,989

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	(499,107,264)
1110000	146200	A/Amort-Oth Intang	(155,726,039)
1110000	146201	A/Amort-Hydr-Klamath	1,575,719
1110000	146210	A/Amort-Oth Lic/Hydr	(20,603,561)
1110000	146230	A/Amort-LsHld Imprmt	(15,541,435)
Attachment 5 input: Total Accumulated Amortization			(689,402,579)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2020

FERC Account	Account Number	Account Description	Category	2019 Year-end Balance	2020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,108	\$ 5,672,419	\$ 4,652,764			\$ 4,652,764	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,885	\$ 2,237,443	\$ 2,220,664			\$ 2,220,664	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,419	\$ 321,928	\$ 409,174	\$ 409,174			
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,751	\$ 137,594	\$ 138,172				\$ 138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,203	\$ 1,375,844	\$ 717,023				\$ 717,023
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,406,626	\$ 19,318,920	\$ 16,362,773			\$ 16,362,773	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 12,685	\$ 6,342	\$ 6,342			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,695	\$ 749,600	\$ 749,648	\$ 749,648			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,320	\$ 667,212	\$ 630,766	\$ 630,766			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,215	\$ 16,065,321	\$ 14,351,768	\$ 14,351,768			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 5,643,997	\$ 7,403,557	\$ 6,523,777	\$ 6,523,777			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,760	\$ 46,096	\$ 44,428			\$ 44,428	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 219,828	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ -	\$ 157,284	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ -	\$ 207,914	\$ 103,957	\$ 103,957			
	132557	Prepaid GlenRock I	Other	\$ -	\$ 185,437	\$ 92,718	\$ 92,718			
	132558	Prepaid GlenRock II	Other	\$ -	\$ 146,102	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ -	\$ 556,311	\$ 278,155	\$ 278,155			
	132567	Prepaid Leaning Juniper	Other	\$ -	\$ 282,370	\$ 141,185	\$ 141,185			
	132574	Prepaid McFadden Ridge	Other	\$ -	\$ 106,767	\$ 53,383	\$ 53,383			
	132577	Prepaid Rolling Hills	Other	\$ -	\$ 278,155	\$ 139,078	\$ 139,078			
	132580	Prepaid Seven Mile I	Other	\$ 210,909	\$ 185,437	\$ 198,173	\$ 198,173			
	132581	Prepaid Seven Mile II	Other	\$ 41,543	\$ 36,525	\$ 39,034	\$ 39,034			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,352	\$ 1,121,820	\$ 1,117,586	\$ 1,117,586			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 20,000	\$ -	\$ 10,000	\$ 10,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,730	\$ 324,852	\$ 324,791	\$ 324,791			
	132740	Prepaid O&M - Wind	Other	\$ 96,134	\$ 93,041	\$ 94,588	\$ 94,588			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,259	\$ 203,009	\$ 265,134				\$ 265,134
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 516,172	\$ 749,930	\$ 749,930			
	132900	Prepayments - Other	Labor-related	\$ 1,686,356	\$ 1,438,226	\$ 1,562,291				\$ 1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,288	\$ 1,193,266	\$ 1,101,777	\$ 1,101,777			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,333	\$ 3,110,401	\$ 3,107,367	\$ 3,107,367			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,935	\$ 361,736	\$ 361,835	\$ 361,835			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,249	\$ 12,416,731	\$ 11,458,490				\$ 11,458,490
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,950)	\$ (36,877)	\$ (47,414)			\$ (47,414)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,645)	\$ (972,407)	\$ (1,279,026)	\$ (1,279,026)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,595	\$ 1,009,284	\$ 1,326,439	\$ 1,326,439			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,531,871	\$ 2,439,903	\$ 2,485,887	\$ 2,485,887			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
203000	132000	Discount on Short-Term Securities	Other	\$ 66,625	\$ 1,653	\$ 34,139	\$ 34,139			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 62,585,510	\$ 80,191,819	\$ 71,388,665	\$ 33,971,673	\$ -	\$ 23,275,881	\$ 14,141,110

Allocator
Total Allocated to Transmission by Category 0.000% 100.000% 26.962% 8.654%
\$ - \$ - \$ 6,275,658 \$ 1,223,798

Appendix A Input: Total Allocated to Transmission \$ 7,499,456

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2019 and 2020

	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	0
Anticline Substation	964,043	0
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	1,679,914

		Prior year	Current year
Total - PacifiCorp	214.47d	25,890,060	23,912,440

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	3,755,222	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	185,391	n/a	1
Deseret RS 280	0	138.1	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	28,463	n/a	1
Obsidian Deferral	154,836	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	17,553	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	17,553	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,234	n/a	1
USBR Weber Basin RS 286	29,421	n/a	1
UAMPS RS 297	0	539.1	0
UMPA RS 637	0	81.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	40,106	n/a	1
Iberdrola Deferral Fee	338,231	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	446,072	n/a	1
Att 3 input: Total OS contract revenue credits	6,188,148	1,088.4	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	45,284,634
Third parties	1,960,859
Total short-term firm	47,245,493

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	18,829,914
Third parties	18,173,139
Total short-term non-firm	37,003,053

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	64,114,548
Third parties	20,133,998
Att. 3 input: Total short term-firm and non-firm revenue	84,248,546

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	8,394,650,000	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,705,275,000	7,705,275,000	7,705,275,000	7,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,705,275,000	8,667,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	16,847,657	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,445,289	13,369,823	13,294,357	13,218,891	18,788,339	18,693,787	18,599,235	18,504,683	18,410,131	18,315,579	18,221,027	18,126,475	18,031,923
92	13-month average	36,907,274	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	33,683,227	33,426,089	33,168,951	32,911,813	39,355,758	39,236,946	38,962,162	38,675,874	38,394,562	38,109,192	37,824,678	37,545,591	37,267,714
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,971,176	3,922,637	3,874,099	3,825,560	3,777,021	3,728,482	3,679,943	3,631,404	3,582,865	3,534,326	3,485,787	3,437,248	3,388,709
94	13-month average	19,483	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	24,996	24,078	23,159	22,240	21,321	20,402	19,483	18,565	17,646	16,727	15,808	14,889	13,971
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	395,449,302	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	31,260,168	31,168,807	31,250,475	31,548,456	33,101,479	33,580,633	33,558,602	33,565,552	33,556,588	33,467,830	33,556,009	33,554,809	33,540,062
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	4,430,043	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	332,604	332,604	332,604	332,604	379,972	380,784	380,840	380,840	380,865	380,869	382,986	382,988	382,087
100	12-month sum	582,467	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	8,825,482,942	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	8,437,788,931	8,504,974,064	8,570,263,588	8,613,894,917	8,650,997,782	8,709,900,503	8,779,978,135	8,903,345,320	9,042,589,192	9,065,849,372	9,111,514,510	9,166,683,368	9,173,498,557
114	13-month average	74,154,436	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	125,565,229	66,269,120	65,809,485	65,050,315	64,754,999	64,071,066	63,099,327	67,845,008	69,698,940	73,025,872	76,066,167	79,659,327	83,092,814
115	13-month average (enter negative)	(15,828,669)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(15,916,633)	(15,851,112)	(15,785,591)	(15,720,070)	(15,654,549)	(15,589,028)	(15,523,506)	(15,457,985)	(15,392,464)	(15,326,943)	(15,261,422)	(15,195,901)	(19,097,488)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,947,898	3,417,946,897	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.	0	0	0
Annual amortization for gains and losses on hedges.	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, 2020)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,441,789
Fire Protection	1,010,804
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	158,121,478
Total 353.4 Class Assets	171,374,182
Wind Generation Facilities	182,352,326
34.5 kV Facilities	9,584,201
Appendix A input: Total Assets to Exclude	363,310,708

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(12.6)	(17.6)	(15.8)	Other				(15.817)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(6.0)	(7.0)	(6.9)	Other				(6.874)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	0.0	(0.1)	(0.1)	Other				(0.076)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.235)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(1.5)	(6.0)	(1.5)	100% Transmission	(1.514)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	0.0	(3.2)	(0.2)	Other				(0.249)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	515100	501	(6.7)	(7.0)	(6.8)	Other				(6.846)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	0.0	(33.0)	(11.8)	Other				(11.769)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(1.2)	(0.7)	(0.8)	100% Transmission	(0.769)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.5)	Other				(1.474)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(12.0)	(256.3)	(53.6)	Other				(53.643)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	0.0	115.3	28.8	Other				28.769	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(6.4)	(15.2)	(11.8)	Other				(11.845)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.080)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.1)	(0.1)	Other				(0.088)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.089)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.1)	(0.8)	(0.5)	Other				(0.517)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(0.960)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	(0.3)	(0.3)	Other				(0.276)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	(0.4)	(0.4)	Other				(0.418)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.5)	(0.4)	(0.5)	Other				(0.483)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.911)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.6)	(0.6)	Other				(0.626)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PPRMP Finance	Unfunded	148001	107	554950	557/693/598	(7.4)	(7.0)	(8.0)	Other				(7.993)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	554702	426.5	(0.8)	(2.3)	(1.3)	Other				(1.296)	
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	(1.8)	0.0	(1.4)	Other				(1.424)	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.223)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.9)	Other				(9.856)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	515100	501	(19.6)	(19.6)	(19.6)	Other				(19.606)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(0.6)	(2.6)	(0.8)	Labor				(0.838)	
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.7)	Labor				(6.664)	
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(2.0)	(1.4)	Labor				(1.417)	
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.2)	0.0	(1.0)	Labor				(0.966)	
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	921	(0.1)	(0.0)	(0.0)	Other					
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	515100	501	(6.7)	0.0	(4.1)	Other				(4.109)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental	Unfunded / 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.)	Estimate by Environmental	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	0.0	(12.0)	(8.3)	Labor				(8.283)	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.5)	(2.8)	(3.9)	Labor				(3.858)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.9)	(2.0)	(2.2)	Labor				(2.161)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.2)	(2.4)	(2.6)	Labor				(2.582)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor				(0.053)	
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.5)	(4.0)	Labor				(3.972)	
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.2)	(0.2)	Labor				(0.163)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.8)	(17.7)	(17.2)	Labor				(17.150)	
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(5.9)	(6.1)	Labor				(6.064)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.636)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.6)	(0.5)	(0.7)	Labor				(0.668)	
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(55.6)	(58.1)	(54.6)	Labor				(54.614)	
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	21.1	25.3	21.0	Labor				20.989	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(28.3)	(25.7)	(28.7)	Labor				(28.660)	
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.5)	(2.4)	(2.4)	Labor				(2.431)	
Totals							(204.3)	(391.8)	(298.0)		(2.283)	0.000	(119.552)	(132.679)	

Allocators	100.000%	23.942%	8.654%	0.000%	
Total (\$ millions)	(2.283)	0.000	(10.346)	0.000	(12.629)

Appendix A input

(12,629,286)

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

FERC Acct	Description	2020 Expense
4265000	OTHER DEDUCTIONS	(20)
5020000	STEAM EXPENSES	(112)
5060000	MISC STEAM PWR EXP	412,953
5063000	MISC STEAM JVA CR	(46,813)
5120000	MANT OF BOILR PLNT	1,363
5140000	MAINT MISC STM PLN	1,737
5350000	OPER SUPERV & ENG	20,482
5390000	MSC HYD PWR GEN EX	12,723
5480000	GENERATION EXP	(854)
5490000	MIS OTH PWR GEN EX	6,413
5530000	MNT GEN & ELEC PLT	2,293
5560000	SYS CTRL & LD DISP	(502)
5570000	OTHER EXPENSES	83,311
5600000	OPER SUPERV & ENG	46,687
5612000	LD - MONITOR & OPER	6,220
5615000	REL PLAN & STDS DEV	1,706
5680000	MNT SUPERV & ENG	2,959
5700000	MAINT STATION EQIP	3,010
5710000	MAINT OVHD LINES	1,031
5800000	OPER SUPERV & ENG	74,315
5810000	LOAD DISPATCHING	31,828
5850000	STRT LGHT-SGNL SYS	(323)
5880000	MSC DISTR EXPENSES	12,990
5900000	MAINT SUPERV & ENG	40,029
5920000	MAINT STAT EQUIP	17,212
5930000	MAINT OVHD LINES	5,082
5950000	MAINT LINE TRNSFRM	8,805
5970000	MNT OF METERS	2,656
5980000	MNT MISC DIST PLNT	10,589
7071000	LBR CLR - RMP	344,169
7072000	LBR CLR - PACPWR	137,232
7081000	Stores Exp CLR - RMP	32,738
7082000	Stores Exp CLR - PP	16,110
9010000	SUPRV (CUST ACCT)	17,213
9020000	METER READING EXP	8,024
9030000	CUST RCRD/COLL EXP	564
9031000	CUST RCRD/CUST SYS	393
9032000	CUST ACCTG/BILL	7,858
9033000	CUST ACCTG/COLL	(509)
9036000	CUST ACCTG/COMMON	17,394
9081000	SUPRV (CUST SERV)	350
9084000	DSM DIRECT	2,198
9086000	CUST SERV	15,113
9090000	INFOR/INSTRCT ADV	2,984
9200000	ADMIN & GEN SALARY	156,125
9350000	MAINT GENERAL PLNT	167
Attachment 5 input: Total PBOP		1,515,896

Notes:

Total expense was a net debit for 2018 - 2020
Total expense was a net benefit (negative) for 2014-2017.
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 increase in expense in 2020 as compared to 2019 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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Enclosure 6

Transmission Plant Additions Detail for the Rate Year

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Enclosure 7

Summary of Material Changes

PacifiCorp
2021 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 2021 Annual Update, PacifiCorp provides the following:

- (i) A review of the PacifiCorp's records has identified the following Material Changes related to accounting policies, practices, and procedures that could impact the Formula Rate.

a. RM19-5-000 (Nov 21, 2019) - Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes (Order No. 864).

In response to the Tax Cuts and Jobs Act of 2017, on November 21, 2019, the Federal Energy Regulatory Commission issued Order No. 864, which requires each public utility with transmission formula rates to: (1) include the Rate Base Adjustment Mechanism by which public utilities deduct any excess accumulated deferred income taxes ("ADIT") from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism for increasing or decreasing income tax allowances by any amortized excess or deficient ADIT; and (3) incorporate a new permanent worksheet into those formula rates to annually track excess or deficient ADIT.

PacifiCorp submitted a compliance filing (Docket No. ER20-1828-000) concurrent with the company's May 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates.

The compliance filing provided details of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented. On December 11th, 2020, PacifiCorp submitted additional information concerning Order No. 864 compliance filing. As of May 14, 2021, the Commission has not issued an order regarding PacifiCorp's Order No. 864 compliance filing.

b. Self-insurance property reserve mechanisms in California and Washington.

PacifiCorp has authority from certain public utility commissions to recover incurred operation and maintenance expense related to storm damage. During 2020, PacifiCorp received approval from California and Washington to establish self-insurance property reserve mechanisms.

PacifiCorp records actual transmission-related storm damage O&M costs primarily in Account 571 – Maintenance of Overhead Lines and the state jurisdictional self-insurance mechanism in Account 924 – Property Insurance. The estimated and actual costs for state situs storm damage (based upon costs built into retail rates) are reflected in Account 924. All state situs self-insurance property reserve mechanism activity in Account 924 is excluded from the formula rate, as reflected on page 106(b) in PacifiCorp's annual FERC Form 1.

c. ER21-711 - Revised State Depreciation Rates

On December 22, 2020, PacifiCorp submitted a filing (Docket No. ER21-711) to revise states transmission formula depreciation rates for filing reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp's Open Access Transmission Tariff. The filing also made limited revisions to Attachment 8 of its Transmission Formula Rate to remove references to FERC sub-account numbers 353.7, 356.2, and 390.3, which for depreciation rate purposes have been combined into their respective main accounts and to add sub-account 391.3 – Office Equipment. The overall revenue impact of the changes to the depreciation rates and the impact to transmission customers would be a reduction of approximately \$1.91 million. This represents a decrease of approximately 0.43% based on annual revenue for the 12-months ending December 31, 2019. The Federal Energy Regulatory Commission accepted the revisions in a letter order dated February 8, 2021.

d. ER21-1547 – Revised Depreciation Rates for Intangible and Leasehold Improvements and Washington Land Rights

On March 29, 2021, PacifiCorp submitted a filing (Docket No. ER21-1547) to revise transmission formula depreciation rates reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp's Open Access Transmission Tariff (OATT). In particular, PacifiCorp submitted: (1) revisions to the depreciation rates in Attachment 8 of the Formula for Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data

for calendar year 2019, and (2) revisions to Line 11 of Attachment 8 of the Formula to add a depreciation rate of 2.5% for Washington Land Rights (account 389.2). PacifiCorp requested the depreciation rates become effective June 1, 2021, to coincide with the effective date of the Rate Year, reflecting an updated Annual Transmission Revenue Requirement for charges for transmission service under PacifiCorp's OATT. The estimated impact on revenue for 2019 resulting from the revised depreciation rates for Intangible and Leasehold Improvements is a decrease of approximately \$251,588 or approximately - 0.06% of total annual revenue for the 12-month period ending December 31, 2019. The impact of new Washington depreciation rate (account 389.2) was \$695 for 2020 (i.e., for approximately 3.5 months' worth of depreciation). As of May 15, 2021, the Commission has not issued an order regarding this petition.

- (ii) A review of PacifiCorp's records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

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Enclosure 8

2021 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2020

Introduction

This report documents the results of the December 31, 2020 actuarial valuation of the PacifiCorp Retirement and Postretirement Welfare Plans for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension and postretirement welfare cost for the 2020 fiscal year
- Information relating to company and plan disclosure and reporting requirements

Determinations for purposes other than the financial accounting requirements may be significantly different from the results in this report. Thus, the use of this report for purposes other than those expressed here may not be appropriate.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles as set forth in Accounting Standards Codification (ASC) Topic 715, including any guidance or interpretations provided by the Company and reviewed by its auditors prior to the issuance of this report. The information in this report is not intended to supersede or supplant the advice and interpretations of the Company's auditors.

A valuation model was used to develop the liabilities for the each of the valuations. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of each retirement plan. The undersigned relied on experts at Aon and PacifiCorp for the development of the capital market assumptions models underlying the discount rate and the expected rate of return.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to (but not limited to) such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions
- Changes in actuarial methods or in economic or demographic assumptions
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status)
- 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.

Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For company and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. Plan liabilities are measured based on the interest rates and other assumptions summarized in the Actuarial Assumptions and Methods section of this report.

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for

company and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions.

In determining information relating to plan disclosure and reporting requirements, Aon may be assisting the appropriate plan fiduciary as it performs tasks that are required for the administration of an employee benefit plan. Aon also may be consulting with the employer/plan sponsor (PacifiCorp) as it considers alternative strategies for funding the plan, or as it evaluates information relating to employer reporting requirements. Thus, Aon potentially will be providing assistance to PacifiCorp (and/or certain of its employees) acting in a fiduciary capacity (for the benefit of plan participants and beneficiaries) and to PacifiCorp (and/or its executives) acting in a settlor capacity (for the benefit of the employer sponsoring the PacifiCorp Retirement Plan).

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by PacifiCorp as of the valuation date. While we cannot verify the accuracy of all of the information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we do not doubt the substantial accuracy or completeness of the information and we believe that it has produced appropriate results.

The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. Each significant assumption used in this actuarial valuation represents, in our opinion, a reasonable expectation of anticipated experience under the plan.

The undersigned are familiar with the near-term and long-term aspects of pension and postretirement welfare valuations and collectively meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. The information provided in this report is dependent upon various factors as documented throughout this report, which may be subject to change. Each section of this report is considered to be an integral part of the actuarial opinions.

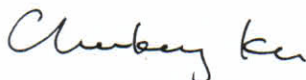
To our knowledge, no colleague of Aon providing services to PacifiCorp has any material direct or indirect financial interest in PacifiCorp. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for PacifiCorp.




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January 15, 2021



ASC 715 Disclosure

Postretirement Welfare Plan		ASC 715¹
(1) Change in Accumulated Postretirement Benefit Obligation		
(a) Accumulated Postretirement Benefit Obligation, Beginning of Year	\$	303,623,792
(b) Service Cost		1,664,282
(c) Interest Cost		9,312,831
(d) Plan Amendments		0
(e) Actuarial (Gain)/Loss		13,796,641
(f) Plan Participant Contributions		4,205,933
(g) Benefit Paid from Plan Assets		(25,544,358)
(h) Net Benefits Paid from the Company		(431,425)
(i) Administrative Expenses		0
(j) Medicare Part D Subsidy		0
(k) Prescription Drug Rebates		239,474
(l) Liability (Gain)/Loss due to Curtailment/Settlement		0
(m) Special Termination Benefits		0
(n) Accumulated Postretirement Benefit Obligation, End of Year	\$	<u>306,867,170</u>
(2) Change in Plan Assets		
(a) Fair Value of Plan Assets, Beginning of Year	\$	333,778,560
(b) Actual Return on Plan Assets		14,618,698
(c) Employer Contributions		0
(d) Plan Participant Contributions		4,205,933
(e) Actual Benefits Paid		(25,544,358)
(f) Fair Value of Plan Assets, End of Year	\$	<u>327,058,833</u>
(3) Funded Status of the Plan		
	\$	20,191,663
(4) Statement of Financial Position		
(a) Noncurrent Assets	\$	20,191,663
(b) Current Liabilities		0
(c) Noncurrent Liabilities		0
(d) Net Asset/(Liability) at End of Year	\$	<u>20,191,663</u>
(5) Accumulated Other Comprehensive Income (AOCI)		
(a) Net Prior Service Cost/(Credit)		0
(b) Net Actuarial (Gain)/Loss	\$	(12,878,610)
(c) UMWA Transfer		2,785,902
(d) Measurement Date Change		0
(e) Total	\$	<u>(10,092,708)</u>

¹Amounts without the subsidy and for ASC 740 are the same as shown for ASC 715