

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").<sup>1</sup>

### 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.<sup>2</sup> 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").<sup>3</sup>

### 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).

<sup>&</sup>lt;sup>1</sup> All capitalized terms not otherwise defined herein shall have the meaning as set forth in PacifiCorp's OATT.

<sup>&</sup>lt;sup>2</sup> PacifiCorp, 143 FERC ¶ 61,162 at P 5 (2013) (the "May 23 Order").

<sup>&</sup>lt;sup>3</sup> 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, 2021.<sup>4</sup>, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as <u>Enclosure 1</u>.

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

PacifiCorp also calculated the Schedule 1 rate for the next Rate Year in a manner consistent with Appendix B to Attachment H-1. This calculation is included in the filing as 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 <u>Enclosure 3</u>.

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

• 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);

<sup>&</sup>lt;sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> 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 <u>Enclosure 7</u>); and
- A copy of PacifiCorp's annual actuarial valuation report that supports the actual postretirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in <u>Enclosure 8</u>).<sup>6</sup>

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;

<sup>&</sup>lt;sup>6</sup> 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: <a href="www.oatioasis.com/ppw/">www.oatioasis.com/ppw/</a>
The Annual Update information is centralized in the following folder on the OASIS site: "2021 Transmission Formula Annual Update."<sup>7</sup>

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

<sup>&</sup>lt;sup>7</sup> 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.

<sup>&</sup>lt;sup>8</sup> 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.<sup>9</sup>

Matthew Loftus Senior Attorney PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-6642

Matthew.Loftus@PacifiCorp.com

Eva Kwitman Senior Account and Financial Specialist PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232

Phone: (503) 813-6651 <u>Eva.Kwitman@PacifiCorp</u> Mary Wiencke Vice President, Transmission Regulation &

Strategy PacifiCorp

825 N.E. Multnomah, Suite 2000

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Mary.Wiencke@pacificorp.com

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

<sup>&</sup>lt;sup>9</sup> 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.

PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 (503) 813-6642 matthew.loftus@PacifiCorp.com Attorney for PacifiCorp

### **CERTIFICATE OF SERVICE**

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

Dated 14 May, 2021, in Portland, Oregon.

### /s/ Christian Marble

Christian Marble
Sr. Business Administrator
825 N.E. Multnomah, Suite 2000
Portland, OR 97232
(503) 813-6640
(503) 813-7252 (facsimile)
Christian.Marble@PacifiCorp.com

## **PACIFICORP**

## **Enclosure 1**

Calculation of Projected ATRR and Transmission Rates for the Rate Year

				2021 Projection
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data
			, , , , ,	Projection
Allocat	ore			
Allocat	013			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	27,994,491
	·····················- <del>g</del> <del></del>			
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 E	20 222 252 205
О	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	(Note N)	(Line 7 + 8)	10.629.599.892
9	Total Accumulated Depreciation		(Line ( + o)	10,029,399,092
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 C	alculations			
15	Plant In Service 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	(Notes A & F)	(Line 15 + Line 16)	7,826,487,331
"	Total Transmission Flant		(Line 13 · Line 10)	7,020,407,331
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
	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,036,200,533

				2021 Projection
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	8.6542% 103,641,231
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 26 Line 29)	103,041,231
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
Adius	stments To Rate Base			
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(774,655,922
33b			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 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	8.6542% 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		4: 75	
47	Operation & Maintenance Expense	41.4.0	(Line 75)	83,834,974
48 49	1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	Zero (Line 47 * Line 48)	0.0%
	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
			` /	, ,,

			2021 Projection	
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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	11,293,49	
55 Less: Account 565		Attachment 5	141,188,22	
56 Transmission O&M		(Lines 53 - 55)	58,159,52	
Allocated Administrative & General Expenses				
57 Total A&G		323.197b	275,277,13	
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	(	
59 Less Property Insurance Account 924	•	323.185b	4,494,29	
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	(	
61 Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,986,830	
62 Less General Advertising Exp Account 930.1		323.191b	14,95	
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)	8.65429	
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	C	
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	C	
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,494,291	
73 Gross Plant Allocator		(Line 12)	26.48849	
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)	8.65429	
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	8,032,089	
82 Abandoned Plant Amortization	(Note O)		(	
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	

116

**Total Common Stock** 

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

					2021 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, atta	achment, or instruction)	2020 Form 1 data Projection
					,
Return	Capitalization Calculations				
	Long-Term Debt				
86	Account 221 Bonds		Attachment 14		8,394,650,00
87	Less Account 222 Reacquired Bonds		Attachment 14		
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		
89	Account 224 Other Long-term Debt		Attachment 14		
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		8,394,650,00
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		16,847,65
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		36,907,27
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		3,679,94
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		19,48
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		8,337,234,61
	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		395,449,30
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,430,04
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		582,46
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		11,02
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		
103	Total Long Term Debt Cost		Sum Lines 97 through 102		400,450,78
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,60
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		
106	Account 207 Premium on Preferred Stock		Attachment 14		
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		
110	Total Preferred Stock		Sum Lines 104 through 109		2,397,60
111	Preferred Dividend		Attachment 14	(Enter positive)	161,90
	Common Stock				
112	Proprietary Capital		Attachment 14		8,825,482,94
113	Less: Total Preferred Stock		(Line 110)		2,397,60
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		74,154,43
115	Less: Account 219		Attachment 14		(15,828,66
116	Total Common Stock		Cum Lines 112 through 11E	-	9 764 750 57

Sum Lines 112 through 115

8,764,759,574

					2021 Projection
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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))	0.019
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.079
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
		Preferred Stock cost = Preferred Dividends /		(	
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
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
Compo	site Income Taxes				
128	Income Tax Rates  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 deducti		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT		1 of state tax sous	24.587%
132	T / (1-T)	(((. 3) ()), (. 3	۲//		32.602%
	ITC Adjustment Amortized Investment Tax Credit - Transmission Related			Altachus ant E	(COA COZ
133 134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(684,637 <b>(907,845</b>
135 135b	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCL	TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	<b>76,893,450</b> (19,896,011
135b 135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizati	ion Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	(19,896,011 (26,382,594
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	49,603,011

Revenue	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data
				Projection
	Deminsor			
S	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
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities  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	(Note 0)	(Line 146 - Line 147)	7,264,401,941
149	Inclusion Ratio		(Line 148 / Line 146)	95.24%
150			,	652,600,907
150	Gross Revenue Requirement  Adjusted Gross Revenue Requirement		(Line 145) (Line 149 * Line 150)	621,517,290
131	Adjusted Gross Revenue Requirement		(Line 149 Line 150)	621,517,290
F	Revenue Credits			
152	Revenue Credits		Attachment 3	98,029,233
153	Net Revenue Requirement		(Line 151 - Line 152)	523,488,058
	let Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	652,600,907
155	Net Transmission Plant		(Line 130) (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%
N	let 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
	letwork Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,253
	Rate (\$/MW-year)		(Line 169 / 170)	37,449
171				

Notes Reference (FERC Form 1 reference, attachment, or instruction)

Reference (FERC Form 1 reference, attachment, or instruction)

Projection

Projection

### Notes

Shaded cells are inputs

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

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

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

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$6,205,041 \$91,824,192 \$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

			Gas, Prod., Dist.,	Transmission			
Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
(A)	(B)			(C)	(D)	(E)	(F)
ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	30.3935%		
Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(751,281,908)	3,384,470	(11,076,095)	
Total Transmission ADIT	0 0-1- (0) (D) (E)					Markey and de land a	(758,973,533)
	(A)  ADIT-282 ADIT-281 ADIT-283 ADIT-190 Subtotal ADIT Allocator (100% Transmission; Net Plant; Wages & Salary)	ADIT-282 ADIT-281 ADIT-283 ADIT-283 ADIT-190 Subtotal ADIT Allocator (100% Transmission; Net Plant; Wages & Salary) Sub-total Transmission Related ADIT  (A)  Sch. 282 Below Sch. 283 Below Sch. 283 Below Sch. 190 Below Sum (Lines 1 to 4) Appendix A Line 5 * Allocator	ADIT-282 Sch. 282 Below (2,717,738,923) ADIT-281 Sch. 281 Below (174,829,838) ADIT-283 Sch. 283 Below (297,165,105) ADIT-190 Sch. 190 Below 831,227,995 Subtotal ADIT Allocator (100% Transmission; Net Plant; Wages & Salary) Sub-total Transmission Related ADIT Line 5 * Allocator	ADIT-282 Sch. 282 Below (2,717,738,923) (1,835,331,407) ADIT-281 Sch. 281 Below (174,829,838) (174,829,838) ADIT-283 Sch. 283 Below (297,165,105) (289,049,083) ADIT-190 Sch. 190 Below 831,227,995 808,836,219 Subtotal ADIT Subtotal ADIT Sub-total Transmission; Net Plant; Wages & Salary) Sub-total Transmission Related ADIT Line 5 * Allocator	(A) (B) (C)  ADIT-282 Sch. 282 Below (2,717,738,923) (1,835,331,407) (751,809,087) ADIT-281 Sch. 281 Below (174,829,838) (174,829,838) 0 ADIT-283 Sch. 281 Below (27,7165,105) (289,049,083) 0 ADIT-190 Sch. 190 Below 831,227,995 808,836,219 527,179 Subtotal ADIT Subtotal ADIT Subtotal (100% Transmission; Net Plant; Wages & Salary) Sub-total Transmission Related ADIT Line 5 * Allocator (751,281,908)	ADIT-282 Sch. 282 Below (2,717,738,923) (1,835,331,407) (751,809,087) 18,068,243 ADIT-281 Sch. 281 Below (174,829,838) (174,829,838) 0 0 ADIT-283 Sch. 283 Below (27,7165,105) (228,049,083) 0 (6,932,740) ADIT-190 Sch. 190 Below 831,227,995 808,836,219 527,179 0 Subtotal ADIT Sum (Lines 1 to 4) (2,358,505,871) (1,490,374,109) (751,281,908) 11,135,503 ADID-104 Transmission; Net Plant; Wages & Salary) Sub-total Transmission Related ADIT Line 5 * Allocator (751,281,908) 3,384,470	ADIT-282 Sch. 282 Below (2,717,738,923) (1,835,331,407) (751,809,087) 18,068,243 (148,666,672) ADIT-281 Sch. 281 Below (174,829,838) (174,829,838) 0 0 0 ADIT-283 Sch. 281 Below (174,829,838) 0 0 0 ADIT-190 Sch. 291 Below (174,829,838) 0 0 0 ADIT-190 Sch. 190 Below 831,227,995 808,836,219 527,179 0 21,864,597 Subtotal ADIT Subtotal ADIT Subtotal Transmission; Net Plant; Wages & Salary) Appendix A Sub-total Transmission Related ADIT Line 5 * Allocator (751,281,908) 3,384,470 (11,076,095)

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

			C	D	E	-	G G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
<b>Employee Bene</b>	efits						
287414	505.700 Accrued Retention Bonus	27,772	0	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	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	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
007000	TOT 100 Developed Flore Code Devis (2.5 mars)	2.074	0				Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071	0	U	Ü		match of AIP, payroll tax (employer portion), and LTI.  Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	0	U	0	2,4/3,185	
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	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	0	6.227.380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
	910.580 Wasatch workers comp reserve	610,677	0		0		Accrued liability for the expected claims related to workers compensation previously held by
	220.150 FAS 112 Book Reserve - Post Employee Benefits	6.962.522	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.  Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201399	PAS 112 BOOK RESERVE - POST EMPLOYEE BEHEITS	0,502,322	U .	0	U	0,302,322	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers.
287447	720.830 Western Coal Carr Ret Med Accrual	2,615,031	0	0	0	2.615.031	Accruee post-reurement liabilityies pursuant to FASS 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	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriva	atives:						
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.
	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 Lia	bilities:						
							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
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	0	and reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287052	705.341 RL Income Tax Deferral - ID	198,629	198,629	0	0	0	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%.
							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
287053	705.342 RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	0	reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007054	705.040	162.012	162.012				rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	U	U	U	reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	0	regulatory liability established to record the deterral 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%.
		, , , , ,	,				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
287056	705.345 RL Income Tax Deferral - WY	572,721	572,721	0	0	0	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.

						Regulatory liability established to record the deferral of protected property related EDIT
287063 705.348 RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	(	0	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			Regulatory liability established to record the deferral of protected property related EDIT
287/064 705.349 KL - Protected PP&E EDIT Amortization - UT	17,100,023	17,100,023	U		U	amortization for return to Utah customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287065 705.350 RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	(	0	amortization for return to Washington customers pursuant to regulatory order.
						Regulatory liability established to record the deferral of protected property related EDIT
287066 705.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
						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
287111 705.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	(	0	35% to 21%.
						Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
20112 703.200 KE-Flotected FPAL EDIT-ID	22,303,113	22,303,113		,	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
287113 705.289 RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	(	0	35% to 21%.
						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
287114 705.290 RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0			35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
007445 705 004 01 004044 0005 5017 1407	56,221,284	56,221,284	•			recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 705.291 RL - Protected PP&E EDIT - WY	50,221,284	56,221,284	U		U	35% to 21%.  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
287116 705.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	(	0	21%.
						Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	1,033,880	1.033.880	0		0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
201121 100.234 RE NOITH DECERTING EDITION	1,000,000	1,000,000				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
287122 705.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	(		35% to 21%.
						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
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0			from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705 297 RI - Non Protected PP&F_FDIT- WY	13.062.075	13.062.075	•			recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0			35% to 21%.  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
287126 705.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	(	0	35% to 21%.
						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.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	0		0	Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
						A regulatory liability with respect to the excess deferred income taxes associated with the effects of
	(57.000.07.1)	(57.000.074)				flow through from PP&E book/tax differences and other deferred items that do not have current
287188 100.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0		0	provision impacts.  Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0		0	PMI's portion of Bridger Coal Company fixed assets
						A regulatory liability established with respect to the excess deferred income taxes associated with
287191 705.280 RL Non-Property EDIT - CA	272,759	272,759	•			the non-property accumulated deferred income taxes allocable to California resulting from the
287191 705.280 RL Non-Property EDIT - CA						change in the income tax rate.
	212,135	272,700			0	
	212,135	212,100				A regulatory liability established with respect to the excess deferred income taxes associated with
287192 705 281 RI Non-Property FDIT - ID			0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID	363,042	363,042	0		0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287192 705.281 RL Non-Property EDIT - ID			0		0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  A regulatory liability established with respect to the excess deferred income taxes associated with
287192 705.281 RL Non-Property EDIT - ID  287195 705.284 RL Non-Property EDIT - WA			0		0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
	363,042	363,042	0	(	0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate. 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
	363,042	363,042	0	(	0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.
	363,042	363,042	0		0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY	363,042 326,187 2,939,674	363,042 326,187 2,939,674	0	(	0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate. A regulatory liability. 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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement	363,042 326,187 2,939,674 4,512,773	363,042 326,187 2,939,674 4,512,773	0	(	0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate. 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. 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. A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY	363,042 326,187 2,939,674	363,042 326,187 2,939,674	0	(	0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated mith recoverable post-retirement welfare expenses.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement	363,042 326,187 2,939,674 4,512,773	363,042 326,187 2,939,674 4,512,773	0 0 0 0	(	0 0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory Liability established to record difference between the approved accelerated depreciation
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement	363,042 326,187 2,939,674 4,512,773	363,042 326,187 2,939,674 4,512,773	0 0 0 0	(	0 0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  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 Briddeer Plant and Colstrio Unit 4.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism	363,042 326,187 2,939,674 4,512,773 4,427,455	363,042 326,187 2,939,674 4,512,773 4,427,455	0 0 0 0	(	0 0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory Liability substibilished 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.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0	(	0 0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate. 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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  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.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA) collections from California offset by ESA program expenditures incurred) in a regulatory
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism	363,042 326,187 2,939,674 4,512,773 4,427,455	363,042 326,187 2,939,674 4,512,773 4,427,455	0 0 0 0 0	(		the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory Liability with respect to the Washington decoupling mechanism.  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 Colstrio Unit 4.  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 hadanicing account for California.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate. 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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  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.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities  (ESA) collections from California offset by ESA program expenditures incurred) in a regulatory
287196 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  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.  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.  Regulatory Liability established per Order No. 15-060 in Docket UE267, PacificOrp is required to
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596	0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement weelfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory liability setablished to record difference between the approved accelerated depreciation in the 2015 VMA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.  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 balanion account for California.  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.
287196 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  Regulatory liability with respect to the Washington decoupling mechanism.  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.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California.  REGSA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancian account for California.  Regulatory liability established be required to pay an opt-out charge for up to 5 years.  Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287196 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A 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.  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 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.  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
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income tax rate.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A 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.  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 aballoshed to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a 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.  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.
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 VM GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrio Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California.  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 eaver PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.  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.  This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory Liability cases of the ARO regulatory Liability cases of the ARO regulatory discount is created to record a contra regulatory inability for Washington's Share of the ARO regulatory discount is created to record a contra regulatory inability for Washington's Share of the ARO regul
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804	0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A 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.  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.  Regulatory Liability established per Orden 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.  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 bili.  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 of this contra account is that substantially all Trojan -
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  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.  Regulatory Liability established to record Tengry Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balabilished to record Tengry Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balabilished 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.  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 from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit contra related costs were disallowed in Washington; therefore, the Washington
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID	363,042  326,187  2,939,674  4,512,773  4,427,455  9,747,596  156,804  1,364,948  710,943	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  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.  Regulatory Liability established to record fengry Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability batalonian account for California.  Regulatory Liability established per Order No. 15-080 in Docket UE287, 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.  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 building in the program of the ADD regulatory liability and unrecovered plant and decommissioning costs . The reason for this contra account is created to record a contra regulatory officence on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that
287195 705.284 RL Non-Property EDIT - WA  287196 705.285 RL Non-Property EDIT - WY  287198 320.279 RL FAS 158 Post-Retirement 287200 705.267 RL WA Decoupling Mechanism  287206 415.710 RL - WA Accelerated Depreciation  287209 705.266 RL - Energy Savings Assistance (ESA) - CA  287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	363,042 326,187 2,939,674 4,512,773 4,427,455 9,747,596 156,804 1,364,948 710,943	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.  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.  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.  A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.  A regulatory liability with respect to the Washington decoupling mechanism.  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.  Regulatory Liability established to record Tengry Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balabilished to record Tengry Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balabilished 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.  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 from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit contra related costs were disallowed in Washington; therefore, the Washington

287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	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	1	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon  pursuant to an energy cost adjustment mechanism.
20/200 FOUND NE ON DEFINE PROJECTION	3,000,000				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
287237 705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0		0 instead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Revenue	823,309	823,309	0		Regulatory liability established to record noncurrent portion of reg liability for purchase of Californ
207230 703.420 KE - CA Grid Allowalitie Revenue	023,309	023,303	0	-	0 qreenhouse gas pollution emission allowances .  Regulatory liability used to record the Oregon allocation of injury and damage insurance recover
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606			in excess of insurance claims incurred.
					Regulatory liability used to record the Idaho allocation of storm-related property damage recover
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0		0 in excess of insurance claims incurred.
207250 705 454 Dealie UT Decembrias Decembrias	2.002.552	2 002 552	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	U		0   in excess of insurances claims incurred.       Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0	1	0 0 recovered in excess of insurance claims incurred.
The state of the s					Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2
287262 100.100 RL ITC	342,815	342,815	0	(	0
000000	308,848	308,848			Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	U	-	0 depreciation.
					Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
200001	450 504	450 504			between REC revenue included in rates and Utah's allocation of the actual REC revenue received
287271 705.336 RL - Sale of RECs - UT	159,534	159,534	U	-	0 the Company.
007070	45.454	45.454			Regulatory Liability established to track the difference between REC revenue included in rates an
287272 705.337 RL - Sale of RECs - WY	15,151	15,151	0		0 Wyoming's allocation of the actual REC revenue received by the Company.
207274 705 264 DL Cala of DCCs OD	5.500	F F00	_		Regulatory Liability established to track the difference between REC revenue included in rates an
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0		0 Oregon's allocation of the actual REC revenue received by the Company.
007004 040 447 Par Habilita Other Balance Barley	400 500	400 500			Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0	(	U U Description lightlith, established to second the Occasion Consent of City
					Regulatory liability established to record the Oregon Energy Conservation Charge and related
207200 705 265 DL OD Feeren Consequences Charge	007.477	007.477	_		expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0		0 0 efficiency programs.
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	,	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances  0 which are then amortized into book income per approved rate order or tariff.
201004 010.140 OK Neg Assetziab Ootis	(11,110)	(11,110)	-		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	152,347	152,347	0	(	0 retirement obligations.
					Regulatory liability established for flow-through accounting of income taxes required by the state
287374 100.105 Income Tax WA Flow-through	292,186	292,186	0	(	0 Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
201003 010.140 RE DSWI Balance	0,000,000	0,000,000			Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuclea
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	(	Plant that are in excess of those approved for recovery by regulatory authorities.
					Regulatory liability established to record revenues received from customers which are then grant
287445 610.142 RL - UT Home Energy LifeLine	382,875	382,875	0	(	0 to qualifying low income recipients through bill credits.
					Regulatory liability established to record revenues received from customers which are then grant
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	0	(	0 to qualifying low income recipients through bill credits.
					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
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	0	(	0 certificates.
					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
287474 705.271 RL - Blue Sky Program WA	133,389	133,389	0		0 certificates.
					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
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	0		0 certificates.
					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
287476 705.273 RL - Blue Sky Program UT	2,130,025	2,130,025	0		0 certificates.
					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 ene
287477 705.274 RL - Blue Sky Program ID	72,164	72,164	0		0 0 certificates.
					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 ene
287478 705.275 RL - Blue Sky Program WY	160,437	160,437	0		0 0 certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0		0 due to the implementation of new rates on January 1, 2014.
					Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0		0 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		Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0		Charitable contribution carryforward for state income tax purposes.      State net operating loss carryforward for income tax purposes.
201 101 Diffrict Operating toss carry to ward state	00,120,041	00,120,041	0		Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	1	0 carryforward.
287371 DTA 930.100 Oregon BETC Credits	1.233.359	1,233,359	0		<ul> <li>0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ul>
287491 DTA BETC Purchased Credits	975,823	975,823	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	217,417	217,417	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	15,765,223 261,772	15,765,223 261,772	0		0 0 Idaho state income tax credit carryforward. 0 0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	0	<del>                                     </del>	0 California state income tax credit carryforward.
Loss Contingencies		\I			
Loss Contingencies  287341 910 530 Injuries & Damages Accrual - Cash Rasis	2,941,690	2,941,690	0	(	Accrued liability established as a reserve for anticipated injury and damage expense.
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	2,941,690		0	(	
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability		2,941,690 60,936,151	0	(	O Accrued liability established as a reserve for anticipated injury and damage expense.     O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	2,941,690		0		

287100 Valuation Allowance for State Credit DTA	(12.730.201)	(12.730.201)	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	(	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
20.10. 20.122 intentry reserve chain one v	1,001,000	1,001,000			Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	(	0 announced closure of Cholla Unit 4 in 2020.
287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	0		Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 0 842.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287211 425.226 Deferred Revenue - Other	218.670	218.670	0		0 by the Internal Revenue Service. 0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	266,405	266,405	0		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	1,637,226	1.637.226	0		0 Accrued final reclamation expenditures for the Trapper mine.
	,,,,,	, , , ,			Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	80,270	80,270	0	(	0 tax purposes.
287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	0		Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
					Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	604,603 (513,052)	604,603	0		0 other work sites. 0 Valuation allowance against items that may not be realized before they expire.
287270 Valuation Allowance for DTA	(513,052)	(513,052)	0		U Valuation allowance against items that may not be realized before they expire.  Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	271,410	271,410	0		0 enhancement.
201200 IEC.100 Committee ETD rains End	271,110	271,710			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
287297 505.155 Deferred Revenue	17,279	17,279	U	(	the credits.  The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501.567	501.567	0		of the reserve was established to record the impairment loss of Pacificorp Energy write off \$2.0M of the emission reduction credit.
207250 200.210 ETC III TC	1,287,756	1,287,756	0		O Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,353	137,353	0	(	0 the annual service agreement period.  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
287338 415.110 Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	(	o income when the service contract is fulfilled.
					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	(	0
287354 505.150 Miscellaneous Current & Accrued Liability	744,516	744,516	0	(	0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	(	Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,680,844	5,680,844	0	(	0 enhancement.
287392 425.120 Bear River Settlement Agreement	4.142.371	4.142.371	0		Accrued liability associated with the acceptance of the Bear River FERC license for various 0 settlement obligations.
201002 420.120 Deal River Settlement Agreement	4, 142,371	4,142,371	U		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances - PSU Cal	30,548	30,548	0	(	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	747,577	747,577	0	(	O 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	(	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
		4.076			Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	(	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17.437.141	0	(	D Credit Corp for the Cholla generation plant.
287807 Non-curr def fed tax cor ben of int	212,438	212,438	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 Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int 287837 Non-curr def sta unc tax pos ben of int	45,926 6.518	45,926 6.518	0		0 Non-current state benefit of interest on corrections. 0 Non-current state benefit of interest on uncertain positions.
Rounding	(5)	(5)	0		0 Non-current state benefit of interest off uncertain positions.
Subtotal - p234	783,561,636	758,554,829	527,179	(	24,479,628
Less FASB 109 Above if not separately removed	(50,281,390)	(50,281,390)	0	(	0
Less FASB 106 Above if not separately removed Total	2,615,031 831,227,995	808.836.219	527.179		2,615,031
Total	031,227,995	000,030,219	527,179	1	21,004,001

- 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 8. D are included in Column E

  4. ADIT items related to labor and not in Columns C 8. 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						
Α	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	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	(174 020 020)	(174 020 020)	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	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
	i otai	Related	Related	Related	Related	Justification
Account 282		related	Related	Related	Related	- Justinication
Account 202						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111.999)	(111,999)	0	0		O Section 1031, otherwise knows as a "like-kind exchange."
207000 100.147 STOOT Excitange	(111,555)	(111,000)	•	•		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0		College of April 1011 31031 & 1033 Exchanges pursuant to the income tax normalization dies.
207399 103.100 §1031 & 1033 Exchange Normalization Adjustment	(4,390,000)	(4,390,000)	U	U		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	53,209	53,209	0	0		licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(26,616,545)	(26,616,545)	0	0		Regulatory liability related to removal costs.
287605 105.142 Avoided Costs	180.276.646	180,276,646	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
207000 100.112 7170100 0000	100,210,010	100,210,010		·		Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704 105.143 Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)		orelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	2,583,224,642	2,583,224,642	0	0		Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0		Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are received/earned for power
287605 105.146 Capitalization of Test Energy	4,409,120	4,409,120	0	0		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		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		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
			_			Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0
287605 Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	(00.051.10	PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets 287605 Direct Assignment: General Fixed Assets	0	33,254,166 115,595,974	0	0		PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	110,090,974	U	U	(115,595,97	PowerTax Report #257: General Book Allocation Group.      Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)		O Credit Corp for the Cholla generation plant.  O Credit Corp for the Cholla generation plant.
201000 103.222 Chola She (Amortization of She Gairl)	(1,249,002)	U	U	(1,249,002)		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.223 Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727		O Credit Corp for the Cholla generation plant.  O Credit Corp for the Cholla generation plant.
201000 100.220 Onolia GTE NOT A (Eccase Amortization)	554,121		0	554,121		Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922 415.732 Contra PP&E Cholla U4 Closure	6,215,869	6.215.869	0	0		orecoverable jurisdictions.
EGGET THE GRANT OF GRANT	0,210,000	0,210,000		•		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(80,270)	(80.270)	•	0		0 tax purposes.
			U	0		
287605 105.151 Contract Liability Basis Adj - Eagle Mountain 287605 105.130 Contribution in Aid of Construction	(280,477) 273 504 977	(280,477) 273,504,977	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	U	U		Book-tax basis difference related to contributions in aid of construction.
						Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605 105.175 Cost of Removal	(208,192,051)	(208,192,051)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
207003 103.173 Cost of Nemoval	(200, 192,031)	(200, 192,001)	U	U		PacifiCorp will open a customer work order for construction of a capital project and capitalize
						various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
						distribution facilities, mining operations and corporate operations) for book purposes. 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
287224 145.030 CWIP Reserve	2,013,897	2,013,897	0	0		recovered a reserve is established CWIP Reserve.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization o
287605 105.141 Debt AFUDC	(171,917,417)	(171,917,417)	0	0		interest on debt.
						Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
						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.
007005 405 445 Effects of Debugshing Fixed Assets Floriday	(61.884.737)	(04 004 707)	•	0		a la
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	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
287605 105.139 Equity AFUDC	(97,657,175)	(97,657,175)	0	0		purposes, and the internal Revenue Code requires a different formula related to the capitalization of interest on debt.
	(01,001,110)	(01,001,110)	•	•		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3.699.347)	(3,699,347)	0	0		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		Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	19,912,567	0	0	19,912,567		0 primarily resulting from states that have not adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		0 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		Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		0 be reversed upon audit by the Internal Revenue Service.
						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.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
201000 020,210 11 X E = 360,114 Deduction	(1,119,940)	(1,115,940)	U	U		THESE COSIS are Capitalized for DOOK DUIDOSES.

						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 li
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525 RA - Lease Depreciation - Timing Difference	(132.528)	(132.528)	0	0	the lease payment less accrued lease interest.
200314	410.020 TVA - Ecase Depressation - Timing Difference	(102,020)	(102,020)			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
287605	100.110 RA- Solar ITC Basis Adi Fixed Assets	(25,900)	(25,900)	0	0	creating basis differences between book basis and tax basis for the solar arrays.
201000	100.110 TA- Oolal 110 Basis Adj Tixou Assets	(20,300)	(20,000)	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468 income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0 income tax normalization rules.
					_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0 income tax normalization rules.  Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0 account 281.
	·					Book-tax basis difference related to relocation reimbursements, which depending on whether or n
287605	105.140 Reimbursements	22.255.287	22.255.287	0	0	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.
207003	100.140 Reimbursements	22,233,201	22,233,201	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.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	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
287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0	0	decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
	,	(=,:=:,:=:)	(=,,)		-	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
007000	415.935 RL - Contra-Carbon Decommissioning - WY	(400 704)	(400.704)			Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	U	U	0 general rate order/stipulation (Docket 20000-405-ER11). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0 PMI's portion of Bridger Coal Company fixed assets
						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 ar 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
287187	400 404 DI Effects of Determining Florid Assets	(176.926.379)	(176.926.379)			and are probable of recovery as the temporary book-tax differences reverse and result in higher
287313	100.121 RL - Effects of Ratemaking - Fixed Assets  105.450 RL - Non-ARO Liability	253.053.650	253.053.650	0	0	0 taxable income as compared to book income. 0 Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0 842.  Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105.135 Safe Harbor Lease Rate Differential	(2,623,171)	(2.623.171)	0	0	book-tax basis difference related to safe narbor lease rate differential. (Federal ONLY vs. Federal  + State).
		(=,===,111)	(-,,,,,,,	· ·		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 deductibed.
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	o for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
287605	105.116 Solar ITC Basis Adjustment	(8.607)	(8.607)	0	0	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.
				0	0	Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205 Tax Depletion-SRC	147,478	147,478	0	0	0 book and tax purposes.
287301	105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0
Subtotal - p	Rounding 275	(2.889.829.879)	(2,007,422,363)	(751,809,087)	_	
Less FASB	109 Above if not separately removed	(172,090,956)	(172,090,956)	(751,609,067)	0	0
Less FASB	106 Above if not separately removed	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 Board and to in Columns C & D are included in Column E

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	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	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	(		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		)	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	(		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	(	)	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	(	)	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	(	)	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
	*					

					Contra regula	atory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493				t withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
201000 410.425 CONIDATA FEISION	1,100,493	1,100,493			Contra regula	atory asset for all the CA related recovery (amortization) and other adjustments to the
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	C	)	UMWA pensi 0 disposition.	ion trust withdrawal obligation regulatory asset included in the Deer Creek Mine
						atory asset for all the WA related recovery (amortization) and other adjustments to the
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	C		0 disposition.	ion trust withdrawal obligation regulatory asset included in the Deer Creek Mine
200024 445 724 Contro DA Challe I M Cleause MA/IEEDC	E40.042	E10.042				atory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042				gulatory asset (415.725) sset to record benefits and administrative costs related to the California Alternative
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	C	)	0 Rate for Ener	gy, or CARE, program. sset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	C	)	0 retirement ob	oligations.
						isset to record the pass-through benefit to Oregon customers from the BPA. Qualifying uch as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(2.101.010)	(2,101,010)			rewarded wit	th a credit to their bill. Moved from 2014 account 137332.
2019 11 410,099 IVA - BFA Balancing Account - OK	(2,101,010)	(2,101,010)				sset to record the pass-through benefit to Washington customers from the BPA.
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)				istomers, such as those who meet specified reductions in energy use during peak hour If with a credit to their bill.
·					Balancing acc	count to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	C			ct utility service. sset established to record the deferral of Carbon Plant's write off and sales proceeds o
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	C		0 inventory fro	m decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0			sset established to record CA's share of the deferral of Carbon Plant's write off and ds of inventory from decommissioning.
					Regulatory as	sset established to record WA's share of the deferral of Carbon Plant's write off and
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	C	)	Regulatory a	ds of inventory from decommissioning. sset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0		0 depreciation Regulatory a	due to the implementation of new rates on January 1, 2014. sset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	C	)	0 depreciation	due to the implementation of new rates on January 1, 2014. sset established to record Wyoming's share of the deferral of Carbon Plant's increase
287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	C	)	0 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)	C	)	O Cholla U4 clo	
286913 415.720 RA - Community Solar - OR	(122,373)	(122,373)	C		Regulatory a  O Solar Progra	sset established to account for the deferral of costs related to the Oregon Community m.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	C		0 Regulatory a Regulatory a	sset established for reclass non-current portion of CA Deferred Excess NPC. sset established for noncurrent portion of recoverable net power costs in Idaho
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	C	)	0 pursuant to a	an energy cost adjustment mechanism. sset established for noncurrent portion of recoverable net power costs in Idaho
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	)	0 pursuant to a	an energy cost adjustment mechanism.
						sset established for noncurrent portion of recoverable net power costs in Utah an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	C		Regulatory a	sset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	C		0 pursuant to a Regulatory a	a power costs adjustment mechanism. sset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0		0 request for p	roposal for new generation. sset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	C	)	0 from custome	ers through California rates. sset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	C	)	0 from custome	ers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	C	)	0 from custome	sset/liability established to record funding for qualifying intervenors that are collected ers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	C		0 regulatory or	
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	C		Regulatory a 0 regulatory or	sset established for the Wyoming allocated portion of overburden costs pursuant to a der.
					Regulatory a amortized ac	sset established to record costs incurred for demand side management which are cording to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963			0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
•	18,902	18,902				sset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho			0		Regulatory a	nentation of new rates on January 1, 2014. asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(362,037)	(362,037)	C		0 to the implem Regulatory a	nentation of new rates on January 1, 2014.  sset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	C		0 due to the im Reclass of mi	plementation of new rates on January 1, 2014. scellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	C	)	0	
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0		the Deer Cre	2014, abandonment costs were recorded in connection with the anticipated closure cete mine in Emery County, UT. The Company filed a deferred accounting application icable state commissions.
	(21,521,009)				Regulatory a	sset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs		(21,521,009)	C		Regulatory lia	rer a ten-year period for state regulatory purposes.  ability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	C			hington does not allow deferred treatment. sset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	C		0 Regulatory a	sset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0		0 benefits liabil	
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	C	)		m Account pursuant to Docket 19-05-042.

					Regu	ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0		0 susta	ained at the Goodnoe Hills generating plant. ulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	1	0	
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0		0 The	book-tax difference resulting from this regulatory asset.  ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	1	0 susta	ained at the Lake Side generating plant.
						ulatory asset established to record Wyoming's share of liquidating damages on outages at ghton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	1	0 2013	3 Energy Cost Adjustment Mechanism (ECAM).  account used for financial statement presentation purposes to reclass the current and
					SAP	raccount used for financial statement presentation purposes to reclass the current and current portion of regulatory assets to liabilities when the balance of the regulatory assets resul
287977 415.885 RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	1	0 in a	credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0		0 Reg	pulatory asset established to reclass noncurrent portion of OR asset sale gain giveback  Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	1	0 trans	sportation electrification pilot programs.
287942 430.112 RA - Other - Balance Reclass	(428.560)	(428.560)	0		0 Reci	ass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
007700 445000 Dt D 1 0 W 4 W	(0.40.000)	(0.10.000)			Regi	ulatory asset established to recover Washington's portion of a \$22m pension settlement that
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(348,899)	(348,899)	0			urred in 2018.  ulatory asset established as an offset to the increase in post-employment obligations.
	(070.077)	(070 077)			Asse	et accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0		U issua Regi	ance, or over the life of the new issuance if the original issuance was refinanced.  ulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatin
					facili	ity and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0		0 seve	erely damaged by flooding and the related debris flow and is being removed rather than being irred.
	(29,428)	(29,428)				Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858 415.676 RA - Preferred Stock Redemption - WY			0		0 porti	on of redemption cost.  Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0		0 porti	on of redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	U		Regu	Asset established to record Washington's portion of stock redemption costs.  ulatory asset established to capture the noncurrent portion of the difference between renewab
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)			ener	rgy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , ,	0			ulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	1	0 inclu	ided in rates that differ from actual renewable energy credits.  ulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0		0 phot	ovoltaic feed-in tariff program (Oregon House Bill 3039).
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	1	0 Regi	ulatory asset established for the UT Solar incentive program costs.  projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					array	ys needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(8.444)	(8,444)	0		betw 0 for th	veen book basis and tax basis for the solar arrays. This is the revenue requirement gross-up that difference.
					Regu	ulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0		0 reco	ver \$545,000 of costs recorded related to a storm in California.  Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Electrification Pilot - CA	97,350	97,350	0	)	0 trans	sportation electrification pilot programs.
286912 415.431 RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0			Program approved in September 2018 to record costs and collect fees connected to sportation electrification pilot programs.
					Regu	ulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0		0 2018 Regi	<ol><li>ulatory asset established for Utah portion of liquidated damages payments for outages at Jim</li></ol>
287899         415.878         RA - UT Liquidation Damages           287906         415.863         RA - UT Subscriber Solar Program	(120,474) (424,094)	(120,474) (424,094)	0		0 Bride	ger Unit4, Naughton Unit 1 and Unit 2. ulatory asset established for the UT Subscriber Solar Program.
207900 413.003 RA - 01 Subscriber Solar Program	(424,094)	(424,094)	0		To re	ecord a regulatory asset balancing account for the costs and collections of the Utah
					Sust	tainable 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	
287639 415.510 RA - WA Colstrip #3	(13,908)	(13,908)				ulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
			0		Regu	erating plant.  ulatory asset established to record the deferral of the Merwin Project costs approved by the
287857 415.545 RA - WA Merwin Project	844	844	0	1	0 Was	hington Utility and Transportation Commission (WUTC).  ulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	1	0 and	2018.
287848 320.281 RA - Post Retirement Settlement Loss	(1.505.574)	(1.505.574)	0		Regu	ulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retirical obligations.
	1,755575				Regu	ulatory asset established to segregate the accumulated Utah carrying charges to be recovere
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0		0 on U	Itah's allocable share of the post-retirement medical settlement loss.  ulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0		0 reco	vered in excess of insurance claims incurred.
						ulatory assets established to record the effects of the accounting pursuant to FASB Statemen 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	
287886 415.837 RA - Frozen MTM	(14,792,317)	(14,792,317)	0		Recl	lass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozer rative.
FERC 283 - Other	(14,732,317)	(.7,132,311)				
287936 205.025 Fuel Cost Adjustment	(35,837)	(35,837)	0			inning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridge I and a credit to coal inventory.
an out reported	(50,007)	(55,057)			Asse	et accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(700,041)	(700,041)	0			uired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being rtized over the remaining life of the plant.
			0		The	total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0		0 Med	icare subsidy, required under FAS 158.  paid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(62,069)	(62,069)	0		0 the e	east side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(126,970)	(126,970)	0		0 Asse	et accrued for prepaid membership fees, amortized for book purposes over a period of 12 ths or less.
287907 210.185 Prepaid Aircraft Maintenance	(80,462)	(80,462)	0		0 Regu	ulatory asset established for prepaid aircraft maintenance costs.
287665 210.130 Prepaid Taxes - ID PUC	(88,988)	(88,988)	0			et accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 ths or less.
	1007000				Asse	et accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(248,396)	(248,396)	0		U] 0 12 m	nonths 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.
								Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	is expected to be reversed upon audit by the Internal Revenue Service
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	months or less.
								Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	137511.
								Accrued liability associated with the acceptance of the Roque River (Prospects 1, 2, & 4) FERC
								license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
			1 1					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
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	the original contract.
		·						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	purposes.
				1				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
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	learnings.
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.
			1					Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	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 - p2	77		(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 1	09 Above if	not separately removed	(8,444)	(8,444)	0	0	0	
Less FASB 1	06 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 Plant and not in Columns C & D are included in Column E
  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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
1	ADIT-282 ADIT-281	Sch. 281 Below	(152,581,995)	(1,624,457,126)	(707,304,072)	10,007,307	(147,404,100)	
2	ADIT-281 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	(0,307,333)	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	(2,400,007,500)	(1,320,000,219)	100.0000%	30.3935%		
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	3		(707,419,511)	3,003,033	(10,300,110)_	(774,655,922)
a	Beginning of Year Total (Attachment 1)	Odin Oois. (O), (D), (E	,		(751,281,908)	3,384,470	(11,076,095)	(758,973,533)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up	(101,201,300)	0,004,470	(11,070,033)	(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

	A	В	C	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5.921.455	0	0		5.921.455	CARES Act Section 2302.
		-,,				3,000,100	Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	(	0	pension trust withdrawal obligation.
	000 400 1 TID	5.740.000					Regulatory liability established to record the long-term portion of the BHE incentive plan liability
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	5,719,086 2,021,585	0	0			related to PacifiCorp employees.  Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	720.200 Boloffed Comp. Accidal - Cash Basis	2,021,000	•	•		2,021,000	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0		0 642,883	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	(	0	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.
201332	303.000 Vacation Accidal Cash Dasis (2.3 mos)	7,231,420	U	0	1	7,231,420	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	588,016	0	0		588,016	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		0 6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2.340.890	0	0		2 240 900	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			Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						
				_			Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0		0	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 L		10,102,000	10, 102,303	•			liozen denvalive.
,							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
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	(	0 0	and reduced the federal income tax rate from 35% to 21%.
							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
287052	705.341 RL Income Tax Deferral - ID	58.420	58.420	0		0	reduced the federal income tax rate from 35% to 21%.
				•			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
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	(	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2.298.082	2.298.082	0		n	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%.
			-,,	•			Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	(	0	amortization for return to California customers pursuant to regulatory order.
				_			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0		0	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		n	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207001	700.010 TE T100000TT AE ESTITATIONELISM OT	17,000,200	17,000,200	•			Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0		0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
							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
287111	705.287 RL - Protected PP&E EDIT - CA	8.442.608	8,442,608	0		0	35% to 21%
		5,112,000	2,,000				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
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		0	21%.

						In the state of th
						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
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		0	35% to 21%.
						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
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0		0	0 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
007445 705 004 DL D-1-1-1-1 DD05 FDIT WW	53,333,824	53,333,824				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	U		U	0 35% to 21%.  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
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(	0	0 21%.
						Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
20/121 /03.254 ILL-NOTFTOTECTED FRANCE LEDTE CA	723,131	723,131			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
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(	0	0 35% to 21%.
						Regulatory liability established to defer Washington's portion of non-protected property related
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		0	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rat from 35% to 21%.
ESTEL POSIES NE NONTROCOGNITUE EST WY	0,111,201	0,111,201				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
287125 705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0		0	0 35% to 21%.
287176 705.412 RL - Cholla Decommissioning - OR 287177 705.413 RL - Cholla Decommissioning - UT	2,257,941 5,026,684	2,257,941 5,026,684	0			Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.  Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
201111 100.110 NE Oriona Decommissioning O'	0,020,001	0,020,001				Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL OR Clean Fuels Program	608,482	608,482	0		0	entities, to be used to fund programs that benefit Oregon customers.
						A regulatory liability with respect to the excess deferred income taxes associated with the effects
287188 100.121 RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0		0	flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
20/100 100.121 At Illumine Tax Property Flowullu	(02,221,703)	(02,221,103)	U			Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(	0	PMI's portion of Bridger Coal Company fixed assets
						A regulatory liability established with respect to the excess deferred income taxes associated with
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	_		0	the non-property accumulated deferred income taxes allocable to California resulting from the
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0		U	Ochange in the income tax rate.  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
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0		0	in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
287195 705.284 RL Non-Property EDIT - WA	326,187	326,187	0		0	the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
201 100 TOO.204 INC. NOTH TOPOLITY CONT. TWA	020,107	020,107	•			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
287196 705.285 RL Non-Property EDIT - WY	459,649	459,649	0		0	change in the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212	0		0	A regulatory liability used to track future revenue associated with recoverable post-retirement
20/190 320.279 INLTING TOO POSTAGEMENTER	2,002,212	2,002,212		,	U .	Welfare expenses.     A regulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0	0
						Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0		0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
201200 410.110 It.EWA Accelerated Depreciation	12,047,004	12,047,004			0	0 units at the Jim Bridger Plant and Colstrip Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
						(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
					0	liability balancing account for California.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		•	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0			implement a 5 year gustomer and out plan. Customers that elect to go on the ent out program and
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0			implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287209 705.266 RL - Energy Savings Assistance (ESA) - CA 287212 705.245 RL - OR Direct Access 5 Yr Opt out	184,253 1,971,636	184,253 1,971,636	0		0	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.
			0		0	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.  Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0		0	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.  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
			0	(	0	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.  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 Oualifving outsomers receive a credit to their bill.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	(	0	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.  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
287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA	1,971,636 331,664 7,769	1,971,636 331,664 7,769	0	(	0	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.  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 0 qualifying customers receive a credit to their bill.  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;
287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC	1,971,636 331,664 7,769 4,841,255	1,971,636 331,664 7,769 4,841,255	0		0	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.  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 0 qualifying customers receive a credit to their bill.  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 thi 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff.
287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA 287227 705.521 R. UT Solar Feed-in Tariff - NC 287230 705.521 R. UT Opt Pro-C Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235	1,971,636 331,664 7,769 4,841,255 144,235	0		0	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.  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 0 qualifying customers receive a credit to their bill.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record VV Def NPC.
287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC	1,971,636 331,664 7,769 4,841,255	1,971,636 331,664 7,769 4,841,255	0 0 0 0 0 0	(	0	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.  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 logistic plants of the Power Act where logistic plants are receive a credit to their bill.  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; or Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.
287212 705.245 RL - OR Direct Access 5 Yr Opt out  287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA 287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235	1,971,636 331,664 7,769 4,841,255 144,235	0 0 0 0 0 0		0	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.  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 0 qualifying customers receive a credit to their bill.  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 thi 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT bolar Feed in Tariff.  Regulatory liability established to record WA Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	0 0 0 0 0 0		0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave Pacificry's system will be required to pay an opt-out charge for up to 5 years.  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 0 qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contra account is that substantially all Trojan - related costs were disallowed in Washington; Pregulatory liability established to record UT soft Feed in Tariff.  Regulatory liability established to record UT Volar Feed in Tariff.  Regulatory liability established to record WA Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	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.  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 0 qualifying customers receive a credit to their bill.  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 thi 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0. Regulatory liability established to record WT solar Feed in Tariff.  Regulatory liability established to record WT Def NPC.  Regulatory liability established to record WD Def NPC.  Regulatory liability established to record WT Def NPC.  Regulatory isability established to record WT Def NPC.  Regulatory isability established for noncurrent portion of recoverable net power costs in Oregon Jurusuant to an energy cost adjustment mechanism.  This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor feets to liabilities when the balance of the regulatory assets result in a credit balance
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	0 0 0 0 0 0 0		0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave Pealificry's system will be required to pay an opt-out charge for up to 5 years.  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 0 qualifying customers receive a credit to their bill.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington;  Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 listed on the property of the passets of the regulatory assets result in a credit balance of the regulatory assets result in a credit balance of the regulatory assets result in a credit balance of the regulatory assets result in a credit balance.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	0 0 0 0 0 0 0		0	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.  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 outside the state of the Idaho customers receive a credit to their bill.  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; on Regulatory liability established to record WD Fer MPC.  Regulatory liability established to record WD EM PNC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism.  This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor feets ol liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	0 0 0 0 0 0 0 0		0	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.  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.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WD EN PC.  Regulatory liability established to record WD EN PC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities or vice versa.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	000000000000000000000000000000000000000		0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave Pealificry's system will be required to pay an opt-out charge for up to 5 years.  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 0 qualifying customers receive a credit to their bill.  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; Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.  Regulatory liability established to record WY Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 mitervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance on the regulatory assets result in a credit balance on the standard of a debit balance, or vice versa.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	0 0 0 0 0 0 0 0		0	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.  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 bili.  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 thi ontra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WT solar Feed in Tariff.  Regulatory liability established to record WT Def NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon operation is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the 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.  Regulatory liability established to record noncurrent portion of regiliability for purchase of Californi greenhouse gas pollution emission allowances.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	000000000000000000000000000000000000000		0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave Pacificry's system will be required to pay an opt-out charge for up to 5 years.  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 0 qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contra account is created to record under the plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.  Regulatory liability established for record WY Def NPC.  Regulatory liability established for record WY Def NPC.  This account is to reclass the noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 binstead of a debit balance, or vice versa.  This account is to reclass the noncurrent portion of regulatory assets result in a credit balance binstead of a debit balance, or vice versa.  Regulatory liability established for record when the palance of the regulatory assets result in a credit balance binstead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance binstead of a debit balance is when the balance of the regulatory of the regulatory assets result in a credit balance binstead of a report by the record the Cregor of noncurrent portion of regulatory assets result in a credit balance binstead of a debit balance is the record the Cregor of noncurre
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue       287253     705.400     Reg Liab - OR Injuries & Damages Reserve	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	1,971,636 331,664 7,769 4,841,265 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	000000000000000000000000000000000000000		0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave Pacificry's system will be required to pay an opt-out charge for up to 5 years.  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 0 qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contra account is created to record under the plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 plasted of a debit balance, or vice versa.  This account is to reclass the noncurrent portion of regulatory assets result in a credit balance binstead of a debit balance, or vice versa.  Regulatory liability established for record when the plant of the regulatory assets result in a credit balance binstead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance binstead of a debit balance or vice versa.  Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance binstead of a certification of the regulatory of the regulatory assets result in a credit balance binstead of a certification of the regulatory of the regulatory assets result in a credit balance binstead of a certification of the regulatory of the regula
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue       287253     705.400     Reg Liab - OR Injuries & Damages Reserve       287257     705.453     Reg Liab - ID Property Insurance Reserve	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666	1,971,636 331,684 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	0 0 0		0	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.  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 a qualifying customers receive a credit to their bill. 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; Regulatory liability established to record WT of NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon operation to an energy cost adjustment mechanism.  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 for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance claims.  Regulatory liability assets to record the Oregon allocation of injury and damage insurance recovered in excess of insurance cla
287212         705.245         RL - OR Direct Access 5 Yr Opt out           287213         425.381         RL - BPA Balance Act - ID           287225         605.103         ARO/Regulatory Difference - Trojan - WA           287227         705.531         RL UT Solar Feed-In Tariff - NC           287230         705.521         RL WY Def NPC - Noncurrent           287231         705.519         RL WA Def NPC - Noncurrent           287233         705.515         RL OR Def NPC - Noncurrent           287235         705.711         RL CA Def NPC - Noncurrent           287237         705.755         RL - Noncurrent Reclass-Other           287238         705.420         RL - CA GHG Allowance Revenue           287235         705.400         Reg Liab - OR Injuries & Damages Reserve	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	1,971,636 331,664 7,769 4,841,265 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	0 0 0 0 0 0 0 0 0		0	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.  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.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WD EN PC.  Regulatory liability established to record WD EN PC.  Regulatory liability established to record WD EN PC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  This account is to reclass the noncurrent portion of regulatory assets result in a credit balance intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.  Regulatory liability established to record work of the regulatory assets result in a credit balance on state of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regilatory assets result in a credit balance of greenhouse gas pollution emission allowances.  Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere in excess of insurance claims incurred.  Regulatory liability used to record the Utlaha allocation of storm-related property damage recovered in excess of insurance claims incurred.
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue       287253     705.450     Reg Liab - OR Injuries & Damages Reserve       287257     705.453     Reg Liab - UT Property Insurance Reserve       287258     705.454     Reg Liab - UT Property Insurance Reserve	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,265,621 2,947,914 246,666 618,034	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	0 0 0		0	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.  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 0 qualifiving customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contraction of the contra
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287231     705.519     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue       287253     705.400     Reg Llab - OR Injuries & Damages Reserve       287257     705.453     Reg Liab - ID Property Insurance Reserve	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666	1,971,636 331,684 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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.  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 bili.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WD et NPC.  Regulatory liability established to record WD et NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon operation of the contract of the cost o
287212     705.245     RL - OR Direct Access 5 Yr Opt out       287213     425.381     RL - BPA Balance Act - ID       287225     605.103     ARO/Regulatory Difference - Trojan - WA       287227     705.531     RL UT Solar Feed-in Tariff - NC       287230     705.521     RL WY Def NPC - Noncurrent       287233     705.515     RL WA Def NPC - Noncurrent       287233     705.515     RL OR Def NPC - Noncurrent       287235     705.711     RL CA Def NPC - Noncurrent       287237     705.755     RL - Noncurrent Reclass-Other       287238     705.420     RL - CA GHG Allowance Revenue       287253     705.400     Reg Liab - OR Injuries & Damages Reserve       287257     705.453     Reg Liab - UT Property Insurance Reserve       287259     705.455     RL - Property Insurance Reserve - WY       287259     705.455     RL - Property Insurance Reserve - WY       287262     100.100     RL ITC	1,971,636  331,664  7,769 4,841,255 144,235 6,036,640 3,568,090  207,029  173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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.  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 0 qualifiving customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contraction of the contra
287212         705.245         RL - OR Direct Access 5 Yr Opt out           287213         425.381         RL - BPA Balance Act - ID           287225         605.103         ARO/Regulatory Difference - Trojan - WA           287227         705.531         RL UT Solar Feed-in Tariff - NC           287230         705.521         RL WY Def NPC - Noncurrent           287233         705.519         RL WA Def NPC - Noncurrent           287233         705.515         RL OR Def NPC - Noncurrent           287235         705.711         RL CA Def NPC - Noncurrent           287237         705.755         RL - Noncurrent Reclass-Other           287238         705.402         RL - CA GHG Allowance Revenue           287237         705.403         Reg Liab - OR Injuries & Damages Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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.  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 0 qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contra account is that substantially all Trojan - related costs were disallowed in Washington; Pregulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Pregulatory liability established to record WT bef NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 on instead of a debit balance, or vice versa.  This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regliabory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance did nance of the regulatory assets result in a credit balance on instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regliabory assets result in a credit balance on instead of a debit balance of the regulatory assets for insurance of alignment in excess of insurance claims incurr
287212         705.245         RL - OR Direct Access 5 Yr Opt out           287213         425.381         RL - BPA Balance Act - ID           287225         605.103         ARO/Regulatory Difference - Trojan - WA           287227         705.531         RL UT Solar Feed-in Tariff - NC           287230         705.521         RL WY Def NPC - Noncurrent           287233         705.515         RL WA Def NPC - Noncurrent           287233         705.515         RL OR Def NPC - Noncurrent           287235         705.711         RL CA Def NPC - Noncurrent           287237         705.755         RL - Noncurrent Reclass-Other           287238         705.400         Reg Liab - OR Injuries & Damages Reserve           287253         705.453         Reg Liab - OR Injuries & Damages Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287262         100.100         RL ITC	1,971,636  331,664  7,769 4,841,255 144,235 6,036,640 3,568,090  207,029  173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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.  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 bili.  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 thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WT solar Feed in Tariff.  Regulatory liability established to record WT of NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon operation is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the 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.  Regulatory liability established to record whome the production 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.  Regulatory liability assets to record the Oregon allocation of injury and damage insurance recoverence assets assets assets result in a credit balance of resembly assets as a similar property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory inability asset to record the Wyoming allocation of storm-rela
287212         705.245         RL - OR Direct Access 5 Yr Opt out           287213         425.381         RL - BPA Balance Act - ID           287225         605.103         ARO/Regulatory Difference - Trojan - WA           287227         705.531         RL UT Solar Feed-in Tariff - NC           287230         705.521         RL WY Def NPC - Noncurrent           287233         705.515         RL OR Def NPC - Noncurrent           287233         705.515         RL OR Def NPC - Noncurrent           287235         705.711         RL CA Def NPC - Noncurrent           287237         705.755         RL - Noncurrent Reclass-Other           287238         705.420         RL - CA GHG Allowance Revenue           287253         705.430         Reg Liab - OR Injuries & Damages Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287262         100.100         RL ITC	1,971,636  331,664  7,769 4,841,255 144,235 6,036,640 3,568,090  207,029  173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821 216,878	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	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.  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 0 qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO contra account is that substantially all Trojan - related costs were disallowed in Washington; Pregulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for thi contra account is that substantially all Trojan - related costs were disallowed in Washington; Pregulatory liability established to record WT bef NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established to record WT Def NPC.  Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.  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 on instead of a debit balance, or vice versa.  This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regliabory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance did nance of the regulatory assets result in a credit balance on instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of regliabory assets result in a credit balance on instead of a debit balance of the regulatory assets for insurance of alignment in excess of insurance claims incurr

								Regulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	1 1	0 (	Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31.065	31.065	o	i i	0	Regulatory Liability established to track the difference between REC revenue included in rates and 0 Oregon's allocation of the actual REC revenue received by the Company.
								Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 287299	610.147 705.265	Reg Liability-Other - Balance Reclass RL - OR Energy Conservation Charge	1,775,948 916,940	1,775,948 916,940	0		0 (	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
			2.0,0.0					Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	4	0 (	0 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	1	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
								Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78.080	e	i i	0	customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill.
								Regulatory liability established for flow-through accounting of income taxes required by the state of
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	4	0 (	Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	(	0 (	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
007110	705.044	B1 41						Regulatory liability to record benefits and administrative costs related to the California Alternative
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0		<u> </u>	Rate for Energy, or CARE, program.     Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					1			representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0		3 (	O Plant that are in excess of those approved for recovery by regulatory authorities.  Regulatory liability established to record revenues received from customers which are then granted
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0		0 (	to qualifying low income recipients through bill credits.
287453	610 1/12	RL - WA Low Energy Program	(441,017)	(441,017)				Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
201433	010.143	NE - WA LOW Energy Frogram	(441,017)	(441,017)				Regulatory liability established to record revenues received from customers participating in the
287473	705 270	DI Plus Sky Program OP	576,854	576,854		,		company's Blue Sky renewable energy program, which are then used to purchase renewable
201413	105.210	RL - Blue Sky Program OR	5/0,854	5/6,854	0			0 energy certificates.  Regulatory liability established to record revenues received from customers participating in the
007474	705.07	DI Dive Clar December IMA	144 619	446.000				company's Blue Sky renewable energy program, which are then used to purchase renewable
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	1	J (	0 energy certificates.  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
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	-	0 (	0 energy certificates.  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
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	(	0 (	0 energy certificates.
							1	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
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0		0 (	0 energy certificates.
							1	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
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	(	0 (	0 energy certificates
287486	445.000	DI Description Description OR	1.951.039	1.951.039				Regulatory liability established to record Oregon's share of the deferral of decreased depreciation 0 due to the implementation of new rates on January 1, 2014.
State Carryf	forwards	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0		<u> </u>	due to the implementation of new rates on January 1, 2014.
287280	DTA State C	Charitable Contribution Limit	163,970	163,970	0	(	0 (	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Op	perating Loss Carryforward-State	67,160,666	67,160,666	0	-	0 0	State net operating loss carryforward for income tax purposes.  Federal income benefit for the deduction state taxes associated with state net operating loss.
287449	DTA Federa	al Detriment of State NOL	(14,138,174)	(14,138,174)	0		0 (	0 carryforward.
287371 287491	DTA 930.10	0 Oregon BETC Credits Purchased Credits	902,107 653,588	902,107 653.588	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).     Oregon state income tax credit carryforward.
287497	DTA BETC F	Purchased Gain	146,441	146,441	0		0 (	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
		TC Carryforward do Tax Credit Carryforward	17,327,170 260,437	17,327,170 260,437	0		0 (	0 Idaho state income tax credit carryforward. 0 Colorado state income tax credit carryforward.
287281	DTA CA AM	IT Credit Carryforward	271,106	271,106	0	,	0 (	Colorado state income tax credit carrylorward.      California state income tax credit carrylorward.
Loss Conting				00.010.010				
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.     Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0		0 (	claims for injuries & damages expense.
Asset Retire 287339	ment Obliga 105,400	Ations FAS 143 ARO Liability	64,400,058	64,400,058	0	,	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferr		Lawing	34,400,000	J-1,-100,000				
287215	010.026	Realized G/L Trading Sec	43,521	0			0 42.52	Deferred tax account for difference between recognized vs. realized gains in compensation plan 1 investments.
				0	0			Regulatory liability used to record the California allocation of storm-related property damage
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	4	0 (	0 recovered in excess of insurance claims incurred.
287100		Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	e	,	0	Valuation allowance against state income tax credits that may not be realized before they expire.
			(12,112,500)	(12,112,000)				Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287179	910 535	Klamath Settlement Obligation	8,113,578	8,113,578		,	0	Klamath Settlement.
		•			- 0			Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	4	0 (	0
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	ı ı	0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020.
			, , , , ,					Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	+	0	0 842. 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
287199 287211	220.101 425.226	Bad Debt Deferred Revenue - Other	(40,763) 350.057	(40,763) 350.057	0		0	0 by the Internal Revenue Service.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0		0	Advanced payments recognized for tax and not for book.     Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	1	0 (	O Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	,	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income 0 tax purposes.
201219								Regulated environmental remediation costs required at various abandoned/closed mines and other
						d /	OI (	0 work sites.
287219	605.301	Environmental Liability - Regulation	14,385,921	14,385,921		<u> </u>	Ť	Non-regulated environmental remediation costs required at various abandoned/closed mines and
	605.302	Environmental Liability - Regulation  Environmental Liability - Non Regulation  Valuation Allowance for DTA	14,385,921 581,428 (515,607)	14,385,921 581,428 (515,607)	0		0 0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites.  O Valuation allowance against items that may not be realized before they expire.

					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272.073	272.073	0		
28/290 425.150 Lewis River- LWD Fund Liab	2/2,0/3	212,013	U	· ·	0 enhancement.
					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
287297 505.155 Deferred Revenue	3,457	3,457	0	(	the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	(	0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	(	0 the annual service agreement period.
					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
287338 415.110 Transmission Service Deposit	165,361	0	165,361	(	0 income when the service contract is fulfilled.
·					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4.598.991	4 598 991	0	(	0
287354 505.150 Miscellaneous Current & Accrued Liability	638.793	638.793	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735.742	735.742	0		0 Accrued liability for prepaid rents on company owned utility poles.
25 O 120.2 To Chicamod Cont. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co	7 00,7 12	700,712	•		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.526.104	5.526.104	0		0 enhancement
201031 420.020 N Ompqua Octionent Agreement	0,020,104	0,020,104			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0		0 settlement obligations.
207392 423.120 Bear River Settlement Agreement	4,112,909	4,112,303			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	22.911	22.911	0		0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449.676	449,676	0		O 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		O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
	3.530.502		0		
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482 205 025 Fuel Cost Adjustment	4.050.004				Deferred tax account represents the difference between book income capitalized to inventory and
	1,653,301	1,653,301	0	(	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	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 Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	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	(	Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	(	0
Subtotal - p234	777,003,313	745,994,607	165,361	(	30,843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	(	0
Less FASB 106 Above if not separately removed	2,340,890	0	0		2,340,890
Total	833,392,628	804,724,812	165,361	(	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

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

### PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	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

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

### PacifiCorp

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

Schedule ADIT-282

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

1975   1975									Book-tax basis difference for the capitalization of interest for income tax purposes specifically
1987   1987	287704		Basis Intangible Difference		0	0	(928,644)		related to hydro-relicensing costs transferred to plant-in-service.
1985   1985						0	0		
1985   1985	287605	105.470	BOOK FIXED ASSET GAIN/LOSS	14,527,147	14,527,147	U	U		
100.00   1	287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	C	
1900   1900	287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	(	Book-tax basis difference for the capitalization of vehicle depreciation.
1965   Contractions	287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	C	
1980   10   10   10   10   10   10   10	297605	105 101	Capitalized Jahar costs. Madisara Subsidy	1 565 125	1 565 125	0	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
1985   1981   1982					771 672 111	(771 672 111)	0		PowerTax Report #257: Transmission Book Allocation Group
1				0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
19.50   19.5	287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
1975   1975	007005	405.450	One to add in title Danie Add. Objects	(57.074)	(57.074)	•		,	
1975   16.51   Control California policy of Cargot Management   1975	287605	105.153	Contract Liability Basis Adj - Chenalis	(57,874)	(57,874)	U	U		tax purposes.
1965   196									Lagic Wountain contract habilities not currently deducable for income tax purposes.
18-10   18-1	287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	C	
2014   2015   105   775   Coal of Password   2024 (A.M. 105   Co	287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	(	Book-tax basis difference related to contributions in aid of construction.
1970   10-17									
Positive year to go a southern wan over the constitute of a capital protect and capital protect and capital protects and capital prot	297605	105 175	Cost of Pamoual	(229 424 150)	(229 424 150)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
1872   146.000   COUP Reserve   18.000   COUP RESERV	207003	103.173	COSt Of INEITIONAL	(220,434,135)	(220,434,135)	0	0		PacifiCorp will open a customer work order for construction of a capital project and capitalize
Section   Sect									various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
2001   2001									distribution facilities, mining operations and corporate operations) for book purposes. Projects with
16.100   CVPP Newwoman									less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
Block to Suit   Date APLICE   (163.705.541   U.53.705.541   U.53	207224	145 020	CWID Poconio	2 200 429	2 200 420	0	0		with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
29705 16.11 Dea AFLDC (18370-241) (18370-241) 0 0 0 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	201224	140.000	CAAIL I/COCIAC	2,290,138	2,290,138	U	U		Procedure a reserve is established. CWIP Reserve.  Book-tax basis difference related to the Allowance for Funds Used During Construction, which
2000   10.11   Des AFLDC   10.379.311   Des AFLDC   10.379.311   Des AFLDC   10.379.311   Des AFLDC									consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
2016/09   Des APUID   Company   Fined Ansets Fed only - PM   Q.285970   Q. 285970   Q. 2									purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
195117   Effects of Retermetry - Flack Assent Fed only - PMI   0,285,970   0   0   Onlawton to PTMIs portion of Bridging Coal Company's floor assent.	287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	(	interest on debt
Accounting agricultural to record the amount of delivered last a spreame aerosticated with the first few	0075		E" - 10 - 11 - E - 14 - 15 - 1 - E	,					Deferred tax balance associated with the protected property-related excess deferred income tax
But have Deem producted year part of your September (1978) the part by countered as last rate in higher than the outrest to an expendence of being marked as the store in your part of the part of t	287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(	
2016   105.115   Effects of Ratemaking - Fared Assets Fourthrough									
287105 100.19 Effects of Retermating - Fleet Assets Frenchrough (27.842.814) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									are probable of being refunded as the temporary book-tax differences reverse and the amount of
2015   106.115   Ellists of Ratemating - Flood Assets Floorthrough   147.942.815   17.942.815   0   0   0   0   0   0   0   0   0									tax benefits associated with fixed assets that have previously been flowed through to customers
Book and bases difference related to the Allowance for Funds table During Constitution, we consist of a dath and ongoting component. Equity in capitalization of collection for non-an extra collect									and are probable of recovery as the temporary book-tax differences reverse and result in higher
28705 105.139 Equity AFUDC (121923733) 0 0 0 purposes, and the literation Revenue Code-regions of a direct formula selected to the copil of the control of t	287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	C	taxable income as compared to book income
201705   105.19   Equity AFUDC   (121.927.73)   0   0									
287005   105.19   Equity APUDC   (19.1927.739)   (19.1927.73									
27700   1-01   Proceeding Deligion   1-02	287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	C	interest on debt
287005   105.125   Tax Parked Asset GainLoss									PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287005   105.12   Tax Fixed Asset ClainLoss   (82.042.855)   (82			Hydro Relicensing Obligation			0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
277005   105,129   Fixed Assets - State Modifications   19,538,033   0   0   19,538,033   0   0   0   19,538,033   0   0   0   0   0   0   0   0   0			Tax Eived Accet Coin/Loca			0	0		Book-tax difference for tax depreciation.
19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031	207003	100.102	Tax Fixed Asset Galli/Loss	(92,042,000)	(92,042,033)	0	U		
287005   105.148   Mine Safety Sec. 179E Election   (306.514)   (205.754.340	287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	C	
287929   105.400   Non-ARO Removal Costs   (253,754,340)   (									Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
PRE FIN 4B Balances		105.148	Mine Safety Sec. 179E Election			0	0	C	in the period paid and incurred for income tax purposes.
28705   105.136   PR&E FIN 48 Balances   (835.923)   0   0   De reversed upon audit by the Internal Revenue Genvice.	287929	105.460	Non-ARU Removal Costs	(253,754,340)	(253,754,340)	0	0	(	Regulatory liability related to removal costs.
Bool-clax difference for eligible costs under Internal Revenue Code Section 174 for Internal General Price of Santa and Company (7,719,948)   0   0   0   0   0   0   0   0   0	286605	105.136	PP&F FIN 48 Balances	(383,923)	(383.923)	0	0	(	the reversed upon audit by the Internal Revenue Service
28705 30 210 R & E - Sec. 174 Deduction (7,719,946) (7				(353)323)	(555)5-57				Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
depreciation expense by finance lease agreement. GAAP reflects monthly depreciation systems is derived by the lease payment less accrued lease interest.									developed software which are deductible in the period paid and incurred for income tax purposes.
depreciation expense by finance lease agreement. GAAP reflects monthly depreciation systems is derived by the lease payment less accrued lease interest.	287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	C	These costs are capitalized for book purposes.
Over the term of the lease vs. FERC where monthly dependation expense is derived by the the lease payment lesse accured lease interest.  286914 415.525 RA - Lease Depreciation - Timing Difference  (241,671) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 PacifiCorp installed solar array lease accuracy lease interest.  287605 100.110 RA: Solar ITC Basis Adj Fixed Assets (281,955) 0 0 Reclass to Solar Array needs to be reduced by one-half of the solar ITC, to realting basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays.  287605 105.160 Reclass to \$1031.8.1033 Exchange Normalization Adj General Fixed Assets 180.057 0 0 0 180.057 normalization rules.  287605 105.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 4.087.239 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 4.087.239 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914   415.525   RA - Lease Depreciation - Timing Difference   (241,671)   (241,671)   0   0   0   PacificOry installed solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis differences between box basis and tax basis for the solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis differences between box basis and tax basis for the solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis and the solar arrays needs to be reduced by one-half of the solar ITC, treating basis and items of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis and items of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis and items of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis and items of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis of the solar arrays. The projects are qualified for the solar arrays needs to be reduced by one-half of the solar ITC, treating basis of the solar arrays. The projects are qualified for the solar arrays needs to be are pulsuation and arrays. The projects are qualified for the solar arrays. The projects are qualified for the solar ITC, treating basis of the solar arrays. The projects are qualified for the solar ITC, treating basis of the solar ITC, treating basis									the lease payment less accrued lease interest
287605   100.110   RA- Solar ITC Basis Adj Fixed Assets   (281.955)   (281.955)   0   0   0   0   0   0   0   0   0	286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	(	
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281.955) (281.955) 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 0 0 Reclass to \$\frac{1}{2}\$ (281.955) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
287605   105.160   Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets   180,057   0   0   0   0   Reclass to \$1031 & 1033 Exchange spursuan   180,057   0   0   0   0   0   0   0   0   0									
287605   105.160   Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets   180.057   0   0   0   0   0   0   0   0   0	287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281.955)	(281,955)	0	0		orealing basis uniferences between book basis and tax basis for the solar arrays.
287605 105.180 Reclass to \$\) Reclass to \$\) \text{post to the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the period					(== :,000)				Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605   105.106   Reclass to §1031 &1033 Exchange Normalization Adj - Transmission   4,087,239   0   4,087,239   0   0   Income tax normalization rules.	287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	income tax normalization rules.
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,995 152,581,995 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400	Design to C4004 94000 Fush one Newsyllestics Adl. Terrorisely	4.007.000		4.007.000			Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,996 152,581,996 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.160	Reciass to § 1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(	
287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.131	Reclass to Pollution Control Facilities Depreciation	152 581 995	152 581 995	0	0		
287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 denerciable for income tax purposes.  287605 105.120 Repairs Deduction (456,564,700) (456,564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_0,000	.00.101		102,001,000	102,001,000	•			Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and deprediation for book and for income tax purposes are deductible in the period they are pair a location for income tax purposes are deductible in the period they are pair a location for income tax purposes are deductible in the period they are pair a location in decommission acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual tha									the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.122 Repairs Deduction (456,564,700) (456,564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	(	depreciable for income tax purposes.
287005   105.122   Repairs Deduction   (456.564,700)   (456.564,700)   0   0   0									
This account was set up to record a contra regulatory liability for Idaho's share of Carbon of decommissioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning acrual that was directed to be a regulatory asset professioning accurate that was directed to be a regulatory asset professioning accurate that was directed to be account for the deferral of protected property-related ED on the professioning accurate that was directed to account for the deferral of protected property-related ED on the professioning accurate that was directed to account for the deferral of protected property-related ED on the professioning accurate that was directed to account for the deferral of protected property-related ED on the profession in the profession of the profession in the profession i	287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	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) 0 0 0 dorder/stipulation (Docket PAC-E-13-04).  287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285.976 0 0 0 PMIs poting of bridger (Coal Company Mixed assets)  - Regulatory liability established to account for the deferral of protected property-related ED PMIs poting of bridger (Coal Company Mixed assets)  - Accounting adjustment to record the amount of deferred tax expense associated with fixed that have been previously been paid by customers at a tax rate higher than tourrent tax and the amount of the probable of being refunded as the temporary book-lax differences reverse and the am 287313 105.450 RL - Non-ARO Liability related to removal costs.  - Departing lease as the temporary book-lax differences reverse and the am 28735, 340 0 0 0 Regulatory liability related to removal costs.  - Departing lease assets established to account for the deferral of protected property-related ED PMIs point of Bridger (Coal Company Mixed assets)  - Regulatory liability related to 20 are provided to the mixed assets as the temporary book-lax differences reverse and the am 287313 105.450 RL - Non-ARO Liability related to removal costs.			•	( 2,22 .,. 30)	, , , , , , , , , , , , , , , , , , , ,				This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 PMIs portion of Bridger Coal Company fixed assets - Accounting adjustment to record the amount of deferred tax expense associated with fixed Assets - 100.121 RL - Effects of Ratemaking - Fixed Assets (190.868.502) (190.868.502) 0 0 0 Unit have been previously been paid by outsomers at a tax rate higher than tourned tax as a tax rate higher than tourned tax as a set of the probable of being refunded as the temporary book-lax differences reverse and the amount of deferred tax expense associated with fixed that have been previously been paid by outsomers at a tax rate higher than tourned tax as a fixed asset been probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of being refunded as the temporary book-lax differences reverse and the amount of the probable of the probabl									decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285,976 3,285,976 0 0 0 PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to to record the amount of deferred tax expense associated with fixed that have been previously been paid by customers at a tax rate higher than the current tax and the seminary book-tax differences reverse and the amount of the seminary book-tax differen	287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	(	order/stipulation (Docket PAC-E-13-04).
Accounting adjustment to record the amount of deferred tax expense associated with fixed 287187 100.121 RL - Effects of Ratemaking - Fixed Assets (190,868.502) 0 0 0 0 are probable of being refunded as the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability elated to removal costs.    Accounting adjustment to record the amount of deferred tax expense associated with fixed that have been previously been paid by customers at a tax rate frage that the current tax of the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability related to removal costs.    Operating lease assets established pursuant to the new leasing accounting standards und	287180	100 122	RL - Effects of Patemaking - Fixed Assets - PMI Fed Only	3 285 076	3 285 076	0	0		Regulatory liability established to account for the deferral of protected property-related EDIT for
that have been previously been paid by customers at a tax rate higher than the current tax 287187 100.121 RL - Effects of Ratemaking - Fixed Assets (190,868,502) 0 0 0 are probable of being refunded as the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability 253,754,340 0 0 0 Regulatory liability related to removal costs.  Operating lease assets established pursuant to the new leasing accounting standards unc	201 103	100.122	The Ended of Material Ring - Fixed Places - Fixed Field Office	3,203,370	3,203,376	U	U		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287187         100.121         RL - Effects of Ratemaking - Fixed Assets         (190.888,502)         (190.888,502)         0         0         lare probable of being refunded as the temporary book-lax differences reverse and the am 253,754,340           287313         105.450         RL - Non-ARO Liability         0         0         Regulated to removal costs.           Operating lease assets established pursuant to the new leasing accounting standards uncompanies.         0									that have been previously been paid by customers at a tax rate higher than the current tax rate and
Operating lease assets established pursuant to the new leasing accounting standards und		100.121	RL - Effects of Ratemaking - Fixed Assets			0	0	(	are probable of being refunded as the temporary book-tax differences reverse and the amount of
286915 425.155 ROU Asset (Operating Lease) (2,685,664) (2,685,664) 0 0 0 0 842.	287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	(	Regulatory liability related to removal costs.
20010 720.100 1100 1100 1100 1100 1100 1100 110	286015	125 155	ROLL Asset (Operating Lease)	(2.695.664)	(2.695.664)	0	0		
	200313	420.100	NOO nook (Operating Lease)	(2,000,004)	(2,000,004)	U	0		1042.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157.570.922)	0	0		Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a changia 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		Solar ITC Basis Adjustment	(23.245)	(23.245)	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		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 Rounding	UT Klamath Relicensing Costs	8,680,735 12	8,680,735 12	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Subtotal - p	275		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
		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 Plant and not in Columns C & D are included in Column E
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

Scriedule AL	A	В	С	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
		,	Related	Related	Related	Related	Justification
Account 283							
287849	egulatory Assets 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29.360.874				
287849	415.411 Contra RA - Deer Creek Abandonment - CA	29,360,874	29,360,874	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411 Contra RA - Deer Creek Abandonment - CA 415.412 Contra RA - Deer Creek Abandonment - ID	635,747	635,747	0			Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.413 Contra RA - Deer Creek Abandonment - ID  415.413 Contra RA - Deer Creek Abandonment - OR	2.768.116	2.768.116	<u> </u>	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.      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		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
		2.521,714	2.521.714	0			Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287845 287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	2,521,714 812.598	2,521,714 812.598	0	0		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	U	U		
							Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1.168.493	1,168,493	0			pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
207000	415.425 Contra RA - Univva Pension	1,100,493	1,100,493	U	U		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
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0			Oldisposition.
20/000	415.421 Contra RA - UNIVVA PERSION - WA	1,990,706	1,990,706	U	U		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	186.067	186.067	0	0		O Cholla U4 Regulatory asset established to account for the estimate of diffective amounts in the
200923	413.720 Contra IX - Choire OX	100,007	100,007	U	•		Contra regulatory asset = OR.  Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591	0	0		O Cholla U4 Regulatory asset established to account for the estimate of diffective amounts in the
200920	413.725 Contra IVA - Choice Of	314,331	314,391	U	•		Contra regulatory asset = 01.  Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	556.306	556,306	0	0		O Cholla U4 Regulatory asset - WA/FERC.
200521	413.731 Contra IX - Choice O4 Closure WAT ENC	330,300	330,300	U	•		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927	415.730 Contra RA - Cholla U4 Closure WY	104.574	104.574	0	0		O Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the
200521	415.750 Conta NA - Cholia O4 Closure W1	104,574	104,374	U	U		Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.964.990)	(3.964.990)	0			0 by AMI to be amortized over 10 years.
200930	413.420 RA = 2020 GRC = Weters Replaced by AlWi = OR	(3,304,330)	(3,304,330)	U	U		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(61,990,559)	(61,990,559)	0	0		0 retirement obligations.
201042	100.401	(01,550,555)	(01,000,000)	<u> </u>	•		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
287911	415.699 RA - BPA Balancing Account - OR	(1.919.561)	(1.919.561)	0	0		orewarded with a credit to their bill. Moved from 2014 account 137332.
20/3/1	410.000 TVA - Dr. A Dallaticing Accounts - Off	(1,515,501)	(1,515,501)		•		Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54.489)	0	0		0 parks to direct utility service.
		(0.1,100)	(0.,100)				Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994	415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0		0 directed in the California general rate order/stipulation.
		(,)	(,)				Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935	415.936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474,855)	0	0		0 inventory from decommissioning.
	······,	(,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		0 sales proceeds of inventory from decommissioning.
	,		,,				Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		0 sales proceeds of inventory from decommissioning.
							Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899	415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0		0 sales proceeds of inventory from decommissioning.
	,						Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931	415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0		0 flowthrough related to the Cholla U4 closure.
	•	,	, , ,				Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0		0 Cholla U4 closure.
							Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0		
							Regulatory asset established for Wyoming'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		
							Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913	415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		0 Solar Program.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
							Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0		pursuant to an energy cost adjustment mechanism.
							Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0		pursuant to an energy cost adjustment mechanism.
					-	-	

					Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	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	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming 0 pursuant to a power costs adjustment mechanism.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173.514	-	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a 0 request for proposal for new generation.
					Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0 request for proposal for new generation.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0 from customers through California rates.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0 from customers through Idaho rates.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0 from customers through Oregon rates.  Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0 regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	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.
	(330,555)	(330,555)			Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	, , , , , , , , ,	, , , , , , , , ,	0	0	0 to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0 due to the implementation of new rates on January 1, 2014.  Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	Resiliency Programs.
					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
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0 with the applicable state commissions.  Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0 amortized over a ten-year period for state regulatory purposes.  Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	0	state of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	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	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	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	Regulatory asset established to record the purchase of California greenhouse gas pollution
	(1111)	V//		-	0 emission allowances .  Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	Sustained at the Goodnoe Hills generating plant.     Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905         415.530         RA - ID 2017 Protocol - MSP Deferral           287897         425.400         RA - Klamath Hydroelectric Relicensing Costs - UT	(73,760)	(73,760) (2,006,416)	0	0	0
			0		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0 sustained at the Lake Side generating plant.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Energy Cost Adjustment Mechanism (ECAM).
					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 resu
287977         415.885         RA - Noncurrent Reclass - Other           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0	0	0 in a credit balance.  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
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0 transportation electrification pilot programs.  Regulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	O Corporate Activity Tax incurred and the amount already recovered from customers.  Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	U	Regulatory asset established to recover California's portion of a pension settlement that occurred
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0 2018.  Regulatory asset established to recover Washington's portion of a pension settlement that occurre
287583         415.826         RA - Pension Settlement - WA           287972         320.285         RA - Post Employment Costs	(330,936) 959,580	(330,936)	0	0 959 58	0 in 2018.  Regulatory asset established as an offset to the increase in post-employment obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)		0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201013 140.100 IAA - Must merger Loss - Reacquired Debt	(033,108)	(000,108)	0		issuance, or over the life of the new issuance if the original issuance was refinanced.     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
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0 repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858         415.676         RA - Preferred Stock Redemption - WY           287996         415.675         RA - Preferred Stock Redemption Loss - UT	(22,435) (65,102)	(22,435) (65,102)	0	0	0 portion of redemption cost. 0 Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287601 415.677 RA - Preferred Stock Redemption Loss - 01	(10,369)	(10,369)	0		Reg Asset established to record Washington's portion of stock redemption costs.
					Regulatory asset established to capture the noncurrent portion of the difference between renewab energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-in Tariff Deferral - OR - Noncurrent 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,405,757) (4,249,328)	(1,405,757) (4,249,328)	0	0	photovoltaic feed-in tariff program (Oregon House Bill 3039).      Regulatory asset established for the UT Solar incentive program costs.
2010 1 110,000 191- Odial modifier of regram - OT - Horizonton	(4,248,320)	(4,240,320)			The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0 for that difference.

						Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	(	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		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		Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
	1.7.7.7					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages 287906 415.863 RA - UT Subscriber Solar Program	(111,869) (477,156)	(111,869) (477,156)	0	0	(	Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established for the UT Subscriber Solar Program.
28/906 415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	<u> </u>	U		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	4,249,328	4,249,328	0	0		
287639 415.510 RA - WA Colstrip #3	(1,077)	(1,077)	•			Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
267639 413.310 RA - VVA COISIIIP #3	1 1		0	0	,	generating plant.  Regulatory asset established to account for the impacts of the Washington decoupling mechanism
286904 415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	(	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	(	and 2018.
287848 320.281 RA - Post Retirement Settlement Loss	(684,959)	(684.959)	0	0		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
	(001,000)	(001,000)				Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0		on Utah's allocable share of the post-retirement medical settlement loss.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	(	recovered in excess of insurance claims incurred.
						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	(4,088,908)	(4,088,908)	0	0	(	
007000 445007 54 5 4474	/ 10 100 10T	440 400 407				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287886 415.837 RA - Frozen MTM FERC 283 - Other	(10,423,467)	(10,423,467)	0	0		asinare.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(657,828)	(657.828)	0	0		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		Represents the funded pension asset under FAS 158.
286909 720.815 FAS 158 Post-Retirement Asset	(4.205.004)	(4.205.004)	0			The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
	, , , , , , , , ,	, , , , ,				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	(	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	(	the west side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(79,151)	(79,151)	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		Regulatory asset established for prepaid aircraft maintenance costs.
287909 210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
		1				Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	(	months or less.  Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0		12 months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	(	Book-tax difference associated with the timing of deductibility of property taxes.  Prepaid property tax book to tax differences for which the accumulated deferred income tax liability.
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
287664 210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0			Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
			0	0		months or less.  Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(	137511.  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,
287564 425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0		escalated, over a period of 9 years for habitat enhancement.  Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0		Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369.250	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		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		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding Subtotal - p277	(365,071,741)	(356,437,832)	0		(126,374	
Less FASB 109 Above if not separately removed	(91,924)	(356,437,832)	0		(120,374	/
Less FASB 106 Above if not separately removed	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

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

Summa	ry Table: (Excess) / Deficier	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	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

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62.966.200	62,966,200
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)	(508,985,153)	(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)	(104,022,062)	(533,294,193)
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	(351,666,905) A	(57,219,915) B	(408,886,820) C									
Other	(965,021,838)	(261,842,676)	(1,226,864,514)									
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)									

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

						ТА	RI F 3: Annual Tr	acking of (Excess)	or Deficient ADIT						
				FFRC T	ransmission Allor	able Excess Defer		doking or (Excess)	or Bonolone ABIT					Formula Rate Inputs	
						DIT (RSGM)	ou moomo rux					_			ortized
	Remaining	Trans	mission	Remaining	Gen	eral	Remaining	Intan	aible	Remaining	Non-Prot	tected EDIT	Annual		eficient ADIT
	Regulatory	(344.4	474.995)	Regulatory	(5.796		Regulatory	(1.395		Regulatory	(57.219.915)		Amortization	(=	Average
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)
5. 12/31/2022 6. 12/31/2023	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)
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	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	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	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	0	(6,863,846)	(279,797,257)	(283,229,180)
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	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	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	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	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	0	(6,863,846)	(245,478,027)	(248,909,950)
16. 12/31/2033 17. 12/31/2034	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)
	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)
18. 12/31/2035 19. 12/31/2036	53.2 53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)
20. 12/31/2037	53.2	(6,475,094)	(218,407,730) (211,932,636)		(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)
21. 12/31/2038	53.2	(6,475,094)	(205.457.542)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)
22. 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)
23. 12/31/2040	53.2	(6,475,094)	(190,902,446)		0	0		0	0		0	0	(6,475,094)	(190,962,446)	(195.744.901)
24. 12/31/2041	53.2	(6,475,094)	(186.032.260)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(114,806,226)	(118,043,773)
36. 12/31/2053 37. 12/31/2054	53.2	(6,475,094)	(108,331,132)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(37,105,098)	(40,342,645)
48. 12/31/2065 49. 12/31/2066	53.2 53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)
		(6,475,094)	(24,154,910)		0	0		0	0		0	Û	(6,475,094)	(24,154,910)	(27,392,457)
	53.2	(6,475,094)	(17,679,816)		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	U		0	0		0	U	(6,475,094)	(11,204,722)	(14,442,269)

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

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

## **Attachment 2 - Taxes Other Than Income Worksheet**

the	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	30.3935%	48,422,86
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	
			Net Plant	
	Other Included		Allocator	
	Annual Report	91,957		
;	Total Other Included	91,957	30.3935%	27,94
	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715	_	48,450,80
	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		
,	Subtotal Excluded Taxes	49,492,622		
	Total Other Taxes Included and Excluded (Line 4 + Line 5)	208,904,337		
	Total Other Taxes			
7	114.14c	208,904,338		
_				

## Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

(1)

- 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		detail below	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		detail below	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	Note 0		
	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		Attachment 13	84,248,546
40	received by Transmission Owner			
10	Facilities Charges including Interconnection Agreements	Note 2	4	878,984
11 12	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
13	Appendix A input: Gross Revenue Credits  Detail for selected items above		(Sum Lines 6 &12)	98,029,233
13			(Sum Lines 6 &12)	98,029,233
13	Detail for selected items above		(Sum Lines 6 &12)	98,029,233
13	Detail for selected items above  Miscellaneous General Revenues		(Sum Lines 6 &12)	
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General		(Sum Lines 6 &12)	15,820
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	15,820 714,340
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases  Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	15,820 714,340 1,379,839
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue  Distribution Underbuild		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 2,110,000 8.65% 182,603

## Notes

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

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

137

Total Income Taxes

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

Return and Taxes with 100 Basis Point increase in ROE
A 100 Basis Point increase in ROE and Income Taxes

Appendix A input: Line 127 + Line 137 from below

428,054,955

57,447,803

В	100 Basis Point increase in ROE				1.00%
eturn Ca	alculation		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%
18 19	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.01% 51.07%
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80%
21 22	Preferred Cost Common Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 111 / Line 110) Fixed plus 100 basis points	6.75% 10.80%
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
4	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
25 26	Weighted Cost of Common Rate of Return on Rate Base ( ROR )	Common Stock		(Line 119 * Line 122) (Sum Lines 123 to 125)	5.52% <b>7.87%</b>
	. ,			,	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	370,607,152
mposit	te Income Taxes				
128	FIT = Federal Income Tax Rate				21.00%
29	SIT = State Income Tax Rate or Composite				
130	p = percent of federal income tax deductible for s	atata nurnaga			4.54%
131				Per state tax code	0.00%
	Т	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	0.00% 24.59%
	T CIT = T / (1-T)			Per state tax code	0.00% 24.59% 32.60%
	T CIT = T / (1-T) 1 / (1-T)			Per state tax code	0.00% 24.59% 32.60%
	1 / (1-T)			Per state tax code	0.00% 24.59% 32.60%
133	1 / (1-T)			Per state tax code  Attachment 5	0.00% 24.59% 32.60% 132.60%
133	1 / (1-T)  ITC Adjustment  Amortized Investment Tax Credit			Attachment 5	0.00% 24.59% 32.60% 132.60% (684,637)
133 134	1 / (1-T)				0.00% 24.59% 32.60% 132.60% (684,637)
133 134 135	1 / (1-T)  ITC Adjustment	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment 5	4.54% 0.00% 24.59% 32.60% 132.60% (684,637) (907,845)
132 133 134 135 136 136b	1 / (1-T)  ITC Adjustment  Amortized Investment Tax Credit			Attachment 5	0.00% 24.59% 32.60% 132.60% (684,637)

### PacifiCorp Attachment 5 - Cost Support

DI	ant	in '	Sarv	ica	W	ork:	shee

Attachm <u>en</u>	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	<u></u>				Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2019	6,478,620,080	-
	January	Monthly Balances		2020	6,499,110,523	
	February	Monthly Balances		2020	6,508,749,755	
	March	Monthly Balances		2020	6,508,540,506	
	April	Monthly Balances		2020	6,514,101,691	
	May	Monthly Balances		2020	6,522,831,535	
7	June	Monthly Balances		2020	6,559,268,662	
	July	Monthly Balances		2020	6,565,574,989	
	August	Monthly Balances		2020	6.643.822.823	
	September	Monthly Balances		2020	6,682,268,763	
	October	Monthly Balances		2020	6,714,749,530	
	November	Monthly Balances		2020	7,369,900,273	
	December	207.58g		2020	7,627,712,649	
	Transmission Plant In Service		(Note M)		7,627,712,649	Appendix A input
15 14	Transmission Plant in Service	(line 13)	(Note IVI)	Projection	1,021,112,049	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2019	7,295,300,652	]
						-
	January	Monthly Balances Monthly Balances		2020 2020	7,311,431,503 7,328,231,103	
	February					
	March	Monthly Balances		2020	7,347,475,544	
	April	Monthly Balances		2020	7,366,841,466	
	May	Monthly Balances		2020	7,385,070,437	
	June	Monthly Balances		2020	7,427,483,751	
	July	Monthly Balances		2020	7,450,619,522	
	August	Monthly Balances		2020	7,477,868,581	
	September	Monthly Balances		2020	7,509,875,373	
	October	Monthly Balances		2020	7,536,099,048	
	November	Monthly Balances		2020	7,575,154,370	
	December	206.75g		2020	7,647,962,060	-
28	Distribution Plant In Service	(line 27)		Projection	7,647,962,060	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29		204.5b		2019	1,015,882,796	-
	December	204.5g		2020	1,054,374,613	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,054,374,613	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	206.99b		2019	1,287,632,918	-
	December	207.99g		2020	1,349,470,354	-
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,349,470,354	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35		204.46b		2019	12,370,876,825	-
36		Monthly Balances		2020	12,350,078,612	
37	February	Monthly Balances		2020	12,327,342,080	
	March	Monthly Balances		2020	12,331,473,673	
	April	Monthly Balances		2020	12,347,692,355	
	May	Monthly Balances		2020	12,363,761,651	
	June	Monthly Balances		2020	12,338,690,899	
	July	Monthly Balances		2020	12,350,137,370	
	August	Monthly Balances		2020	12,354,340,364	
	September	Monthly Balances		2020	12,333,276,902	
	October	Monthly Balances		2020	12,339,624,904	
	November	Monthly Balances		2020	12,342,937,193	
	December	204.46g		2020	12,652,732,709	] _
	Production Plant In Service	(line 47)		Projection	12,652,732,709	
10		/··· · · /		1 10,000.011	12,002,102,100	
49	Electric Plant Sold	207.102g			0	
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	30,332,252,385	Appendix A input
		, , , , , , , , , , , , , , , , , , , ,	, ,	,		
						·

#### Accumulated Depreciation Workshee

	ated Depreciation Worksheet					
Attachme						Detail/notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	I December	Prior year 219.25c		2019	1,863,152,998	-
5:	2 January	Monthly Balances		2020	1,871,206,094	
5	3 February	Monthly Balances		2020	1,879,805,804	
5-	March March	Monthly Balances		2020	1,887,676,029	
5	5 April	Monthly Balances		2020	1,896,729,545	
5	6 May	Monthly Balances		2020	1,904,421,432	
5	7 June	Monthly Balances		2020	1,911,360,141	
	3 July	Monthly Balances		2020	1,919,647,691	
5	August	Monthly Balances		2020	1,924,072,676	
6	) September	Monthly Balances		2020	1,931,011,174	
6	l October	Monthly Balances		2020	1,930,607,552	
6:	2 November	Monthly Balances		2020	1,927,973,351	
6	3 December	219.25c		2020	1,942,552,607	-
25 6	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,942,552,607	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
6	5 December	Prior year 219.26c		2019	2,925,945,710	-

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	66 Januar	in.	Monthly Balances		2020	2,934,997,211	1
	66 Januar 67 Februa		Monthly Balances  Monthly Balances		2020	2,944,997,211	1
							١
	68 March	1	Monthly Balances		2020 2020	2,954,721,200	ı
	69 April		Monthly Balances			2,964,360,200	۱
	70 May		Monthly Balances		2020	2,973,482,499	ı
	71 June		Monthly Balances		2020	2,980,206,359	ı
	72 July		Monthly Balances		2020	2,985,123,053	ı
	73 August		Monthly Balances		2020	2,996,473,151	ľ
	74 Septem		Monthly Balances		2020	3,000,362,381	ľ
7	75 Octobe	er	Monthly Balances		2020	3,004,562,640	j
7	76 Novem	mber	Monthly Balances		2020	3,011,118,486	
1 7	77 Decem	nber	219.26c		2020	3,027,035,454	j
	78 Distrib	bution Accumulated Depreciation	(line 77)		Projection	3,027,035,454	•
							ı
	Calcula	lation of Intangible Accumulated Depreciation	Source		Year	Balance	ı
	79 Decem	mber	Prior year 200.21c		2019	652,942,422	ı
1	80 Decem	mber	200.21c		2020	689,402,579	ı
8 8		mulated Intangible Depreciation	(line 80)	(Note N)	Projection	689,402,579	1
			(,	, ,	,		
	Calcula	lation of General Accumulated Depreciation	Source		Year	Balance	
	82 Decem	mber	Prior year 219.28c		2019	493,756,071	Ì
	83 Decem		219.28c		2020	508,181,970	l
26 8	84 Accum	mulated General Depreciation	(line 83)	(Note N)	Projection	508,181,970	٠
		• • • • • • • • • • • • • • • • • • • •	(,	, ,	,		
	Calcula	lation of Production Accumulated Depreciation	Source		Year	Balance	٠
1	85 Decem		Prior year 219.20 through 219.24		2019	4,731,395,492	١
	86 Januar		Monthly Balances		2020	4,585,031,922	۱
	87 Februa		Monthly Balances		2020	4,528,246,623	١
	88 March		Monthly Balances		2020	4,598,112,855	ı
	89 April	•	Monthly Balances		2020	4,624,877,115	۱
	90 May		Monthly Balances		2020	4,624,677,115	١
	90 May 91 June		Monthly Balances  Monthly Balances		2020	4,649,219,468	١
							١
	92 July		Monthly Balances		2020	4,680,672,153	ı
	93 August		Monthly Balances		2020	4,710,199,699	1
	94 Septem		Monthly Balances		2020	4,608,974,819	ı
	95 Octobe		Monthly Balances		2020	4,639,403,458	ı
	96 Novem		Monthly Balances		2020	4,670,818,834	ı
	97 Decem		219.20 through 219.24		2020	4,462,427,282	ı
	98 Produc	uction Accumulated Depreciation	(line 97)		Projection	4,462,427,282	۱
		·					
7 9	99 Accum	mulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,940,197,313	
1							
		A	(sum lines 64, 78, 81, 84, & 98)		Projection	10,629,599,892	
1	00 Total A	Accumulated Depreciation	(Sulli lilles 64, 70, 61, 64, & 96)		Projection	10,023,333,032	

#### Materials & Supplies

materials & Supplies						
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount		
·		rior Year	227.16c			
Undistributed Stores Expense		rior year Current Year	227.16c 227.16c	0		
39			Projection	0	current end-of-year balance	
Construction Materials & Supplies	P	rior Year	227.5c	162.913.741		
	С	Current Year	227.5c	176,943,869		
42	(Note N) A	ppendix A input	Projection	176,943,869	current end-of-year balance	
Transmission Materials & Supplies		rior Year	227.8c	852,235		
		Current Year	227.8c	1,231,929		
45	(Note N) A	ppendix 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 Transmission <b>Appendix A</b> Amount related portion <b>input</b> Details
Amortized Investment Tax Credit	Net Plant Allocator
133 Utility Investment Tax Credit Adj Net (411.4 114.19c	(2,252,575) 30.39% (684,637)
Rate Base Adjustment	
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	
Current beg of year balance 266 footnote	63,459
Current end of year balance 266 footnote	30,492
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base  Average	46,976 30.39% 14,278 (enter negative in Appendix A)
· · · · · · · · · · · · · · · · · · ·	

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### 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-transmissio Related	
Land Held for Future Use	Prior Year	214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	214.47d It Projection	23,912,440	1,679,914 1,679,914	22,232,526	Detail for transmission-related value on Attachment 12 current end-of-year balance

nts to A & G Expense		1		Adioosta d Total	D. IT.
Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
ided Membership Dues Expense					
add membership bass Experies					
FERC Form No. 1 page 335		Total	Included	Excluded	
FERC Form No. 1 page 335		lotai	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	20,000	
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	
Western Energy Supply Transmission Associates	Page 335. Line 1 Subtotal	1.318.682		20,117	
	rage 555, Ellie i Gubtotal	1,010,002			
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		
Total	(1)-1-0)	Annual Pro Albania		676,503	
TOTAL	(Note C)	Appendix A Input		6/6,503	
P P					
Authorized filed PBOP expense		Annual Update Information	nal Filing	1,515,896	
Actual PBOP expense		Attachment 17 total	-	1,515,896	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
perty Insurance					
Property Insurance Account 924		323.185b		4.494.291	
1 Toporty moditanos / topount of 1	(Note F)	Appendix A Input		4,494,291	
	(1000.)	Appendix A lilput		,5,2-5 1	

Regulatory Expense Related to Transmission Cost Support

		Form No. 1	Transmission Related	Non-transmission
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A input	Related
Directly Assigned A&G				
Specific Transmission related Regulatory Expense:				
Federal Energy Regulatory Commission				
Annual Fee	350.37d	2,230,64		
Annual Fee - hydro	350.38d	2,175,96	0	2,175,960
Transmission Rate Case	350.39d	730,61	9 730,619	
Other Regulatory  Total	350.40d	671,05		272,607
67 Total	sum	5,808,28	1 3,359,714	2,448,567

## Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Safety Related Appendix A Input		Netails .	
Appellular a Little as, Descriptions, Notes, Tomino, Tinage as and institutions  Directly Assigned A&G		Amount	Appendix A iliput	related	Details	
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	Sup	100
-----------	---------	-------	------	-----	-----

		Form No. 1	Education & Outreach			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	14,95	1 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

Aujustii	ents to Transmission Cum				
					Transmission Related
					Appendix A
Appendi	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	input Details
53	Transmission O&M	321.112b	210,891,669	(250,424)	210,641,245
					<del></del>
	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 Developmen	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
			1		
55	Less: Account 565	321.96b	141,188,225	0	141,188,225
1					

### Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,932,710 Appendix A Input

### Other adjustments to rate base

Γ	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
	Network Upgrade Balance					
			Prior Year	Enter negative	(88,187,062)	
			Current Year	Enter negative	(147,761,488)	
	50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,761,488) current end-of-year balance	
	17					

### Depreciation Expense

eprecia	ation Expense			
pendi	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tes	ansmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	116.134.858
	Amortization of limited term electric plant (404	(Note H)	336.7d	110,101,000
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	116,134,858 Appendix A Input
Ge	eneral 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
Int	angible 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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section	
61 Total sum 0 Appendix A Input	

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

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

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

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
			-		-					-	
Jan	6,698,846.58		(42,573)		888,447					845,874	-
Feb	18,692,942		55,302		269,163	-	-			324,465	-
Mar	27,642,593		78,116		605,081					683,197	
Apr	22,712,845				272,293				-	272,293	-
May	86,986,168				2,062,919				-	2,062,919	-
Jun	14,303,927				2,661,845					2,661,845	
Jul	61,034,468				3,827,420					3,827,420	-
Aug	15,016,098				1,203,941					1,203,941	
Sep	74,564,258	-			218,623	-	-	-	-	218,623	
Oct	16,508,254	-	2,063,400		13,343	-	-		-	2,076,743	
Nov	51,438,656	-			5,132	-	-	-	-	5,132	
Dec	35,014,766				5,132					5,132	
Total	430,613,821		2,154,245		12,033,338		-		-	14,187,583	-
	me carrier commercial										

Total 430,613,821 New Transmission Plant Additions and CWIP (weighted by months in service)

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	
	Афіі	Teal 3	S - Rev Reg 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	Reconcilation - actual data  S - Result of Formula for Reconcilation	Must run Appendix A to get this number (with inputs in lines 15 and 34 of Appendix A)
			Schedule 1 Reconciliation	

(M)	(N)	(O)	(P)	(Q)	
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Trans
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	
80.386.159	10.150.484	6.183.550.69	780.806		
205,622,358	3,569,113	15,817,104	274,547		
276,425,931	6,831,972	21,263,533	525,536	-	
204,415,607	2,450,637	15,724,277	188,511		
695,889,344	16,503,351	53,529,950	1,269,489		
100,127,488	18,632,915	7,702,114	1,433,301		
366,206,806	22,964,517	28,169,754	1,766,501		
75,080,491	6,019,703	5,775,422	463,054		
298,257,030	874,492	22,942,848	67,269		
49,524,762	6,230,229	3,809,597	479,248		
102,877,312	10,264	7,913,639	790		
35,014,766	5,132	2,693,444	395		
2.489.828.054	94.242.809	191.525.235	7.249.447		

put to Line 16 of Appendix A			198,774,68
out to Line 34 of Annendix A			

Estimated Life		5
Estimated Depreciat	ion for Attachment 7	
Jan	11.5	13,976
Feb	10.5	4,895
Mar	9.5	9,325
Apr	8.5	3,325
May	7.5	22,230
Jun	6.5	24,859
Jul	5.5	30,245
Aug	4.5	7,784
Sep	3.5	1,099
Oct	2.5	7,460
Nov	1.5	11
Dec	0.5	4
Total Estimated Dep	preciation for Attachment 7	125,214

# PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

						Attachment 7 - Tra	ansmission Enhar	ncement Char	ge Worksheet									
Line																		
1	New Plant Carrying C																	
2	Fixed Charge Rate	(FCR) if not Co Formula Line	ontributions in Ai	d of Construction (CI	AC)													
3	Α	157	1	Net Plant Carrying Char	rge without	Depreciation					9.1175%							
4	В	164			rge per 100 l	Basis Point in ROE without	Depreciation				9.6597%							
5	С		L	ine B less Line A							0.5423%							
6	FCR If CIAC																	
7	D	158		Net Plant Carrying Char	rge without	Depreciation, Return, nor I	ncome Taxes				2.3848%							
	The FCR resulting fr																	
	In the True-up, the a			hange based on cost o	data for subs	sequent years												
	Columns and rows n																	
			(E	nergy Gateway only)			ateway Segment B-H)			y Gateway Segment E	B-H)							
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment																		
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	oints)	0			50			50									
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	9.8% ROE		9.1175%			9.1175%			9.1175%			9.1175%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.1175%			9.3886%			9.3886%			9.1175%						
13 13 Month Net Plant or CWIP Balance	Investment		-			1,962,873,457			7,186,840	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-			33,842,646			125,214			-						
			13 Month Net						13 Wonth Net			13 Month Net						Transmission incentive
			Plant or CWIP			13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged		(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010	-	-	-	287,225,425 287,225,425	4,836,783 4,836,783	31,024,478 31.803.246	-	-	-	-	-	-	\$ 31,024,478 \$ 31,803,246	\$ 31.803.246	31,024,478	\$ 778,768
17	W 9.8 % ROE	2010				784,113,653	13,727,954	85,219,290							\$ 85,219,290	\$ 31,003,240	85,219,290	\$ 110,100
18	W Increased ROE	2011				784,113,653	13,727,954	87,345,294			-	-			\$ 87,345,294	\$ 87,345,294	00,210,200	\$ 2,126,004
19	W 9.8 % ROE	2012	-		-	785,864,997	13,960,855	85,611,869	-	-	-	-	-	-	\$ 85,611,869	\$	85,611,869	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	87,742,622	-	-	-	-	-		\$ 87,742,622			\$ 2,130,753
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	113,426,199	-	-	-	-	-		\$ 113,426,199 \$ 116,243,669	\$ 116,243,669	113,426,199	\$ 2,817,470
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-	-		1,039,140,449 1,164,054,968	18,682,869 21,135,829	116,243,669 127,268,205	-	-	-	-	-		\$ 116,243,669 \$ 127,268,205	\$ 116,243,669	127,268,205	\$ 2,817,470
24	W Increased ROE	2014		-		1,164,054,968	21,135,829	130,424,362			-	_	-		\$ 130,424,362	\$ 130,424,362	127,200,200	\$ 3,156,157
25	W 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	147,883,177	-	-	-	-	-	-	\$ 147,883,177	\$	147,883,177	
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	151,543,948	-	-	-	-	-	-	\$ 151,543,948			\$ 3,660,771
27 28	W 9.8 % ROE W Increased ROE	2016 2016	-	-	-	1,463,059,094 1,463,059,094	29,386,385 29,386,385	162,780,376 166,747,236	-	-	-	-	-	-	\$ 162,780,376 \$ 166,747,236	\$ 166,747,236	162,780,376	\$ 3,966,861
29	W 9.8 % ROE	2010	-			1,439,903,455	29,467,919	160,747,230	-	-	-		-	-	\$ 160,750,701	\$ 100,747,230	160,750,701	3,300,001
30	W Increased ROE	2017	-	-		1,439,903,455	29,467,919	164,654,779	-	-	-	-	-		\$ 164,654,779		,,	\$ 3,904,078
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	156,077,080	-	-	-	-	-		\$ 156,077,080	\$	156,077,080	
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	159,909,190	-	-	-	-	-		\$ 159,909,190		450 000 000	\$ 3,832,110
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-	-		1,386,203,297 1,386,203,297	27,215,321 27,215,321	153,602,006 157,360,485	-	-	-	-	-		\$ 153,602,006 \$ 157,360,485	\$ 157,360,485	153,602,006	\$ 3,758,478
35	W 9.8 % ROE	2020				1,471,003,295	28,854,427	162,972,728			-	-			\$ 162,972,728	\$ 107,000,400	162,972,728	0,700,470
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	166,961,128	-	-	-	-	-	-	\$ 166,961,128	\$ 166,961,128		\$ 3,988,400
37	W 9.8 % ROE	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 39	W Increased ROE W 9.8 % ROE	2021 2022	-	-	-	1,962,873,457	38,219,556	222,506,007	7,186,840	125,214	799,958	-	-	-	\$ 223,305,966	\$ 223,305,966		\$ 5,341,517
40	W Increased ROE	2022													s -	s .		s .
41	W 9.8 % ROE	2023				-		-			-	-		-	\$ -	8		•
42	W Increased ROE	2023	-		-	-		-	-	-	-	-	-	-	\$ -	\$ -		\$ -
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
45	W 9.8 % ROE W Increased ROE	2025	l :							-	-		-		s .	s -	-	s .
47	W 9.8 % ROE	2025					-			-	-	1	-	-	\$ -			*
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		-	
50	W Increased ROE W 9.8 % ROE	2027 2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028		-		-	-		-	-	-	-	-		s -	s -		s .
53	W 9.8 % ROE	2029					-			-	-	1	-	-	\$ -			*
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
55			1			-	-		-	-		-	-				-	
56	1		I									-				\$ -		\$ -

### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2020

New		Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	MM	ldaho		Company
Row	/ A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(l)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9	350.2 Land Rights   352 Structures and Improvements   353 Station Equipment   354 Towers and Fixtures   355 Poles and Fixtures   356 Poles and Fixtures   356 Overhead Conductors and Devices   357 Underground Conductors and Devices   358 Underground Conductors and Devices   359 Roads & Trails   Unclassified Transmission   455 Poles   455 P															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	2 390 Structures and Improvements 3 391 Office Furniture and Equipment - Furniture 4 391.2 Office Furniture and Equipment - Personal Computers 3 91.3 Office Furniture and Equipment - Equipment 3 393 Store Equipment 3 394 Tools, Shop and Garage Equipment 3 395 Laboratory Equipment 3 397 Communication Equipment 3 397.2 Communication Equipment 3 398 Miscellaneous Equipment 3 398 Miscellaneous Equipment	88,266,669.98	0.00% 2.07% 3.64%	13,329,259.69		4,069,572.16	0.00% 1.99% 5.48%	85,283.36 98,159,014.98	2.05% 2.55% 4.97%	15,281,631.72		385,400.84	0.00% 1.76% 2.77%			
23 24 25																5.00% 4.82% 3.96%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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.
- New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

																					* SA 876 was termina	ated in Dec. 2020		
							OA.	TT (Part III - N	letwork Service	) - Average of	current year and pr	rior two years												
Column	e	ff	12	f3	54	f5	95	17	18	f9	f10	ff1	f12	f13	f14	f15	f16	f17	f18	f19		f	j1	j2
Customer	PacifiCorp	BPA Yakama	BPA Gazlev	BPA Clarke PUD	BPA: Benton RFA	BPA Oregon	BPA CEC	BPA Airport	RPA WFID	Tri-State	Calpine Energy	Rasin Flectric	Black Hills	USBR	WAPA	Avangrid Renewables II C	Evelon	BPA South	BPA Idaho Falls	NTHA	* 3 Phases Renewables Inc.		UAMPS	UMPA
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 894	NFO SA 876	Total NFO	OS RS 297	OS RS 637
Jan Feb	8,241 8,420	6.86 7.22	3.36 3.43	28.06 33.75	1.26 1.40	0.10 0.17	0.11 0.02	0.18 0.12	- :	18.83 19.79	15.52 16.10	10.88 11.14	48.52 51.36	0.01 0.01	0.01	30.80 31.50	0.67 0.64	285.63 281.51	97.89 106.56	2.63 2.49		551 567	379 405	65 65
March April	7,916 7,179	6.60 5.75	3.30 3.06	29.22 22.19	1.27	0.15 0.03	0.01	-		19.82 20.89	15.23 15.15	10.55 9.11	46.56 41.68	0.01 0.26		31.38 31.43	0.64	253.41 202.17	96.53 60.74	2.29		517	353 358	46 31
May	7,928	5.40	3.03	12.33	0.22	0.06	- 1	0.04	- 1	10.83	17.53	7.87	34.91	0.53	2.39	31.83	0.99	121.04	75.85	1.95		327	538	69
Jun	9,239 10,454	4.99 5.81	3.25 3.64	13.03 16.56	0.36	0.13 0.08		0.01		15.39 13.72	17.89 20.57	9.67 10.22	47.14 52.00	0.55 0.66	3.44	32.38	1.03	161.95 182.51	80.88 103.72	2.08 2.65		394	684 802	122 154
Aug	10,343	6.32	3.70	16.62	0.37	0.25	- 1	- 1	- 1	15.77	20.79	10.68	56.15	0.62	3.37	32.56	0.78	164.01	101.65	2.57		436	809	143
Sept Oct	9,402 7,765	5.81 6.36	3.58 3.11	14.20 21.06	0.31 0.85	0.01 0.25	0.04	1.0	0.59	14.30 16.29	19.45 15.66	9.83 9.67	45.81 42.75	0.55 0.13	3.29 0.68		0.95 0.90	135.64 228.88	92.92 82.59	2.19 2.08	1	381 464	732 390	144 74
Nov	7,873	5.61	3.22	24.24	1.08	0.11	0.17	0.10	0.01	16.88 16.77	14.55	9.85	41.09	0.01	0.01	32.37	0.77	244.03	78.70	2.25		475	404	54
Dec Total	8,362 103,121,88	4.84 71.57	39.85	26.39 257.65	9.28	1.53	0.17	0.10	0.01	199.28	14.12 202.56	10.09 119.56	45.53 553.50	0.01 3.35	16.71	32.54 383.04	9.90	297.79 2.558.57	83.20 1.061.23	2.61	-	539 5.516.96	452 6.306	1.030
Avg 12CP	8,593	5.96	3.32	21.47	0.77	0.13	0.04	0.05	0.05	16.61	16.88	9.96	46.13	0.28	1.39	31.92	0.83	213.21	88.44	2.31		459.75	526	86

		er Service	Othe		
j	j5	j4	j3	j2	j1
		Western Area Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
87		336	93	65	379
86		315	79	65	405
76		299	67	46	353
71		250	78	31	358
1,01		295	115	69	538
1,25		311	138	122	684
1,42		327	145	154	802
1,45		328	173	143	809
1,32		293	160	144	732
87		300	109	74	390
84		307	84	54	404
92		316	94	62	452
12,34	-	3,677	1,335	1,030	6,306
1.02		306	111	86	526

	CATT (Plant II Long-Term Firm Point-to-Point Transmission Service) - Projection																											
Column	g1	g2	93	g4	g5	g6	g7	98	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	9
											Sacramento		Clatskanie															
		Black Hills,					Thermo No.				Muncipal Utility	Salt River	People's Utility	Evergreen														
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	- 1	Powerex	NextEra:	State of SD	District	Project	District	Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	City of Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP SA 899/ SA	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
Jan	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
Feb	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
March	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
April	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
May	2,446	50		56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,816
Jun	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
Jul	2,541	50		56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Aug	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Sept	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	3	115	100	100	100	50	150	100	100	50	3,924
Oct	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
Nov	2,446	50		56		30	11	80	99	4	19	25	15	10	10	50	25	5	110	100	100	100	50	150	100	100	50	3,795
Dec	2,446	50		56		30	11	80	99	4	19	25	15	10	10	50	25	5	110	100	100	100	50	150	100	100	50	3,795
Total	29,827	600	72	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,450	1,200	1,200	1,200	600	1,800	1,200	1,200	600	46,362
Avg 12CP	2,486	50	6	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	121	100	100	100	50	150	100	100	50	3,864

Total Network	1%	Behind-the	Total Network
& OS	growth	Meter	Load
9,666	9,765	248	10,01
9,852	9,952	210	10,16
9,197	9,292	211	9,50
8,312	8,398	220	8,61
9,272	9,367	194	9,56
10,888	10,998	196	11,19
12,330	12,455	147	12,60
12,233	12,357	163	12,52
11,112	11,225	195	11,42
9,103	9,196	190	9,38
9,197	9,291	243	9,53
9,825	9,925	237	10,16
120,987	122,222	2,454	124,67
10,082	10,185	205	10,39

Divisor
Network + OS +
LTP
13,847
13,996
13,337
12,452
13,377
15,120
16,524
16,442
15,344
13,312
13,329
13,957
171,038
14,253

# PacifiCorp Attachment 9a1 - Load (Current Year)

												OATT (Part II	II - Network Se	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley		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 Easi		3 Phases Renewables Inc.	NTUA	Total
Class RS / SA	Day	Time	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	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		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	0.68	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

					Other	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	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)

												OAT	T (Part III - Networ	k Service)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Energy												
											Solutions					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	ldaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	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

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class RS / SA	Day	Time	OS RS 297	OS RS 637	OS RS 280	OS RS 262/263		Total OS
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

											OATT (F	art III - Network	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	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	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other :	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	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 9b - Load Divisor for True up

Jan Feb March April May Jun Jul Aug Sept	Class	Custome	Column	Avg 12C	Custome Class RS/SA Jan Feb March April May Jun Jul Aug Sept Oct Nov	Column	
	/SA Da	r		ρ			
	ry Time				y Time 5 & 00 8 00 9 17:00 3 17:00 7 16:00 1 17:00 1 17:00		
2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541	LTP Various	PacifiCorp	g1	103,708 8,642	PacifiCorp NFS 8,327 8,221 7,658 6,924 8,750 9,451 10,546 9,618 7,776 7,685 8,274	e	
30 30 30 30 30 30 30	LTP SA 895	Avangrid	g2	5.41		ff	
50 50 50 50 50 50 50 50	LTP SA 67	Black Hills, Inc.	g3		3.44 3.51 2.79 3.00 3.42 3.74 3.57 3.61 3.03 3.00 3.02	12	
18 18 18 18 18 18 18 18	LTP SA 179	BPA	94		23.99 22.71 14.25 17.10 18.12 17.11 17.26 26.55 25.05 28.06	13	
56 56 56 56 56 56 56 56	LTP SA 656	BPA	gő	8.33 0.69	NFO SA 539 1.36 1.26 1.12 0.93 0.37 0.34 0.40 0.40 0.37 0.34 0.92	64	
50 50 50 50 50 50 50 50	LTP SA 881	City of Roseville	gŝ	0.16	0.05 0.17 0.40 0.36 0.38	f5	
13 13 13 13 13 13 13 13	LTP SA 899	Clatskanie Peoples Utiliti District	97	0.56	NFO SA 827 0.17 0.05	16	
	LTP SA 900	Clatskanie People Utiliti District	g8	0.00		ŧī	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	LTP SA 901	Clatskanie Peoples Utiliti District	g9	0.05	NFO SA 975	18	
10 10 10 10 10 10 10 10	LTP SA 874	Evergreen Bio	g10	17.38	Tri-State NFO SA 628 21.07 21.17 19.67 20.18 11.75 15.95 15.95 13.54 20.08 16.41 17.42 20.8 M	OATT (Part III	2020
50 50 50	LTP SA 212	Idaho Power	g11	173.99 14.50	13.83 13.87 13.59 16.67 17.63 16.54 16.33 16.12 11.97 12.39	- Network Service) f10	
11 11 11 11 11 11	LTP SA 568	Thermo No 1 (CRYQ)	QA g12		10.72 10.36 9.00 7.51 9.94 9.66 10.76 9.41 9.76 9.23 10.51	fl1	
80 80 80 80 80 80 80	LTP SA 169	Powerex	TT Part II Long-To		Black Hills NFO SA 347 51.49 47.51 42.81 43.88 36.39 47.72 53.21 61.16 45.99 48.99 48.74 46.47	f12	
100 100 100 100 100 100 100 100 100	LTP SA700	Powerex		027	USBR NFO SA 506 0.01 0.01 0.05 0.55 0.54 0.68 0.62 0.61 0.01	f13	
100 100 100 100 100 100 100 100	LTP SA 701	Powerex	o-Point Transmi g15	1.34	WAPA NFO SA 175 0.01 0.01 0.01 3.26 3.41 3.14 3.06 0.01 0.00	f14	
100 100 100 100 100 100 100 100 100	LTP SA 702	Powerex	ssion Service g16	33.39	Avangrid Renewables, LLC NFO SA 742 33.01 32.75 32.94 32.98 32.76 33.37 33.38 33.98 34.27 34.22 34.22	f15	
50 50 50 50 50 50 50 50	LTP SA 748	Powerex	g17	1.09	Exelon NFO SA 943 1.16 1.06 1.09 1.05 1.09 1.25 1.21 1.12 1.20 0.93 0.81 1.08	f16	
150 150 150 150 150 150 150 150 150	LTP SA 749	Powerex	g18	2,622.34 218.53	BPA South East Idaho NFO SA 746 264.46 301.29 250.10 200.66 131.14 160.85 172.73 161.70 137.35 272.78 242.69 336.59	f17	
99 99 99 99 99 80 80 80	LTP SA 733	NextEra:	g19	94.90	BPA Idaho Falls NFO SA 747 105.27 104.96 66.27 86.11 84.38 105.52 110.05 99.93 62.87 94.60	f18	
4 4 4 4 4 4 4	LTP SA 779	State of SD	g20	0.25	0.24 0.24 0.19 0.26 0.30 0.35 0.31 0.29 0.21	f19	
19 19 19 19 19 19 19 19 19 19 19 19 19 1	LTP SA 863	Sacramento Muncipal Utility District	g21	28.78 2.40	SA 894  263 269 273 195 211 222 288 299 248 227 235 262	120	
25 25 25 25 25 25 25 25 25 25 25 25 25 2	LTP SA 809	Salt River Project	g22			121	
25 25 25 25 25 25 25 25 25 25 25 25	LTP SA 605	EWEB	g23	5,677 473	Total NFO 537.216 579.641 512.527 421.394 351.780 402.953 442.410 443.844 390.101 521.026 487.034 587.264	f	
10 10 10 10 10 10 10 10	LTP SA 968	Garrrett Solar	g24		-		-
50 50 50 50 50 50 50 50	LTP SA 965	Airport Solar F	g25	6,469 539	379 431 354 343 674 674 788 856 744 365 469 453	j1	
5 - 5 - 5 - 5 - 1 - 1 - 3	LTP LTP SA888 SA 791	ills Creek Shell Energy N/	g26 g27	975 1,657 81 138	UMPA Desertet OS OS OS 828 637 RS 280 62 86 63 11 177 101 155 152 144 116 224 41 128 48 122 48 122	р в	
	LTP	Losses	g28			Other Service j4	
131 3,634 131 3,634 131 3,634 131 3,634 131 3,634 131 3,634 137 3,766 137 3,762 137 3,762	Total LTP		9	962 - 905 -	333 322 2007 222 3110 3112 348 348 399 999 901 1998	β	
=	ſ			1,063.59	Total OS  861 905 776 713 1,240 1,254 1,437 1,569 1,383 833 833 875 916	1	
9,724 9,700 8,941 8,055 10,342 11,105 12,356 12,560 11,391	Total Network Behin the & OS Met						
9,962 9,928 9,139 16 8,275 11 10,533 11,273 12,734 14 12,734 12 11,573							
	+	Di	_				
13,616 13,562 12,773 11,909 14,167 15,039 16,299 16,496 15,337	ork + OS LTP	ivisor					

# 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	2	020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,10	8 \$	5,672,419	\$ 4,652,764			\$	4,652,764		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,88	5 \$	2,237,443	\$ 2,220,664			\$	2,220,664		
	132013	Prep Ins-D&O Liability	Labor-related	\$	- \$	-	\$ -					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,41	9 \$	321,928	\$ 409,174	\$ 409,174					
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,75	1 \$	137,594	\$ 138,172					\$	138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,20	3 \$	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	\$ 13,406,62	6 \$	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	\$ 749,69	5 \$	749,600	\$ 749,648	\$ 749,648					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,32	0 \$	667,212	\$ 630,766	\$ 630,766					
	132096	Prepaid RECs for RPS (WA)	Other	\$	- \$	_	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,21	5 \$	16,065,321	\$ 14,351,768	\$ 14,351,768					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 5,643,99	7 \$	7,403,557	\$ 6,523,777	\$ 6,523,777					
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,76	0 \$	46,096	\$ 44,428			\$	44,428		
	132320	Prepaid Surety Bond	Other	\$	- \$	219,828	\$ 109,914	\$ 109,914					-
	132548	Prepaid Cedar Springs II	Other	s	- \$	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	s	- \$	146,102	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	S	- \$	556.311	\$ 278.155	\$ 278.155				├──	
	132567	Prepaid Leaning Juniper	Other	•	- \$ - \$	282.370	\$ 141.185	\$ 141.185				├──	
	132574	* '		\$			\$ 53,383	,				┝──	
	132574	Prepaid McFadden Ridge	Other Other	\$	- \$ - \$	106,767 278,155	\$ 53,363	\$ 53,383 \$ 139,078				<b>├</b> ──	
		Prepaid Rolling Hills		\$ 040.00	_							<b>└</b>	
	132580	Prepaid Seven Mile I	Other	\$ 210,90	_	185,437	\$ 198,173	\$ 198,173				<b>└</b>	
	132581	Prepaid Seven Mile II	Other	\$ 41,54		36,525	\$ 39,034	\$ 39,034				<b>├</b>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	- \$	-	\$ -	\$ -				<b>├</b>	
	132606	Other Prepay - Lease Commissions	Other	\$	- \$	<del>-</del>	\$ -	\$ -				<u> </u>	
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,35		1,121,820	\$ 1,117,586	\$ 1,117,586				Ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,59	_	557,594	\$ 557,594	\$ 557,594				Ь—	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	- \$	-	\$ -	\$ -					
	132650	Prepaid Dues	Other	\$ 20,00		-	\$ 10,000	\$ 10,000					
	132700	Prepaid Rent	Plant-related	\$ 42,66		42,667	\$ 42,667			\$	42,667	<u> </u>	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,73	0 \$	324,852	\$ 324,791	\$ 324,791				<u> </u>	
	132740	Prepaid O&M - Wind	Other	\$ 96,13	4 \$	93,041	\$ 94,588	\$ 94,588				<u> </u>	
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,25	9 \$	203,009	\$ 265,134					\$	265,134
	132825	Prepaid LGIA Transmission	Other	\$	- \$	-	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,68	8 \$	516,172	\$ 749,930	\$ 749,930					
	132900	Prepayments - Other	Labor-related	\$ 1,686,35	6 \$	1,438,226	\$ 1,562,291					\$	1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,28	8 \$	1,193,266	\$ 1,101,777	\$ 1,101,777					
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,33	3 \$	3,110,401	\$ 3,107,367	\$ 3,107,367					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,93	5 \$	361,736	\$ 361,835	\$ 361,835					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	- \$	_	\$ -					\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,24	9 \$	12,416,731	\$ 11,458,490					\$	11,458,490
	132926	Prepaid Royalties	Other	\$	- \$	-	\$ -	\$ -				_	
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,95)	0) \$	(36,877)	\$ (47,414)	-	1	\$	(47,414)		
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,64		(972,407)	\$ (1,279,026)	\$ (1,279,026)		Ψ	(47,414)	<b>-</b>	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,59		1,009,284	\$ 1,326,439	\$ 1,326,439	1			$\vdash$	
1653000	132303	Prepaid Interest Company-Owned Life Ins		\$ 1,643,59	_	2,439,903	\$ 1,326,439	\$ 1,326,439	<b>+</b>			₩	
1003000	132303		Other Other	φ 2,531,87	1 0	2,439,903	φ ∠,400,887	φ ∠,460,887	-			$\vdash$	
		Prepaid Interest - SERP Life Insurance		9 00.00	- \$	4.050	\$ -	<b>a</b> 24.400	<b>_</b>			├─	
4055000	203000	Discount on Short-Term Securities	Other	\$ 66,62	_	1,653	\$ 34,139	\$ 34,139	1			₩	
1655000	132400	Prepaid Mining Costs	Other	\$	- \$	-	\$ -	ъ -	1	l		í	

 Allocator
 0.000%
 100.000%
 30.394%
 8.654%

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

As Filed 1=Revenue credit 0=Denominator

			0=Denominator
Description	Revenue	MW	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	

20,133,998

84,248,546

## Short-term revenue

Third parties

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

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

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

					Prior Year												
					(month end)						Current Yea	r (month end)					
		Appendix A input															
		value															1 1
	Operation to apply to monthly	(result of operation specified in column															1
Appendix A	input columns at	to left on monthly	'														1
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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	38.243.678	37.955.591	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, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

Prior year Current Year Projection

Accrued Liability:

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

			Accrued Lia	,.	. —								-		
							December	December	Beg-/End-of-Year		100%				Total Transmiss
Description	Account Calculation	Reserve type	SAP Account FE	ERC Account	SAP Account	FERC Account	month end	month end	Average	Category	Transmission	Plant	Labor	Other	Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(12.6)	(17.6)		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)	
idar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)						(2.000)	
TL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	0.0	(0.1)	(0.0)					(0.025)	
PA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)						(0.232)	
ccum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(1.5)	(6.0)			(3.750)			, ,	
ccum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	0.0	(3.2)	(1.6)	Other	. ,			(1.620)	
rapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	515100	501	(6.7)	(7.0)						(6.842)	
Clamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	0.0	(33.0)	(16.5)	Other				(16.500)	
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(1.2)	(0.7)			(0.988)			( ,	
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)			( ,			(1.560)	
njuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	(,	
njuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(12.0)	(256.3)		Other				(134.128)	
njuries & 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	(	
njuries & 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	0.000	
njuries & 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	
rovision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(6.4)	(15.2)						(10.766)	
rovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904		(0.0)		Other					
							(0.1)							(0.053)	
rovision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.1)		Other				(0.101)	
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c Calculation based on actuals	Unfunded Unfunded	118157 118168	144 144	550776 550750	904 904	(0.1)	(0.1)		Other Other				(0.105)	
rovision for Doubtful Debts - Other															
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)						(0.979)	
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	(0.3)						(0.314)	
rovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	(0.4)						(0.402)	
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.5)	(0.4)	(0.4)	Other				(0.416)	
ventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)						(0.881)	
ventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.6)						(0.582)	
onstruction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.4)	(7.0)	(7.2)	Other				(7.236)	
WIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	554702	426.5	(0.8)	(2.3)	(1.5)	Other				(1.517)	
ontra 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)	
ncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.224)	
ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)						(9.444)	
crued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	515100	501	(19.6)	(19.6)						(19.606)	
ccrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(0.6)	(2.6)					(1.628)	(,	
nnual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0)	0.0	(1.0)	Labor			0.000		
01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(2.0)					(1.995)		
afety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(1.2)	0.0	(0.6)				(0.619)		
iti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	921	(0.1)	(0.0)					(0.019)	(0.042)	
		Unfunded	289540	253.99		501									
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Uniunded	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	
nvironmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental	Unfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Virginial Eddings Contral ville (c.c.)	Estimate by Environmental	Back to Customers	200002	200.00	140100	102	0.0	0.0	0.0	Guidi				0.000	
CA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	0.0	(12.0)	(6.0)	Labor			(6.021)		
acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.5)	(2.8)					(2.656)		
ication Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500515	Follows Labor	(1.9)	(2.0)					(1.945)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500517	Follows Labor	(2.2)	(2.4)					(2.313)		
resonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll Calculation by Payroll	Unfunded	248183 248186	242	500520 500515	Follows Labor Follows Labor	(2.2)	(2.4)					(2.313)		
ersonal Time Accrual IBEW 57 - Laramie ersonal Time Accrual UWUA 127		Unfunded	248187	242	500515	Follows Labor	(3.5)	(3.7)					(3.631)		
ersonal Time Accrual UWUA 127	Calculation by Payroll														
	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.2)					(0.147)		
ersonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.8)	(17.7)					(16.773)		
ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(5.9)	(6.0)	Labor			(5.992)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.606)	
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.6)	(0.5)	(0.5)	Labor			(0.534)		
S 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)		
AS 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		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(28.3)	(25.7)	(27.0)	Labor			(27.000)		
Vasatch 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)		

Allocators Total (\$ millions) (14.029) (14,028,701)

By Category

Appendix A input

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
7071000	LBR CLR - PACPWR	137,232
7072000	Stores Exp CLR - RMP	
	Stores Exp CLR - RIVIP	32,738
7082000 9010000	•	16,110
9020000	SUPRV (CUST ACCT) METER READING EXP	17,213 8,024
	CUST RCRD/COLL EXP	564
9030000		
9031000	CUST RCRD/CUST SYS CUST ACCTG/BILL	393
9032000	CUST ACCTG/BILL CUST ACCTG/COLL	7,858
9033000		(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 Einnut, Total Di	200

Attachment 5 input: Total PBOP

assumptions.

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

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 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
	Schedule 1 - Rate Calculations		
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**

# **Enclosure 3**

Calculation of True-Up for the preceding calendar year

Shaded cells are inputs  Wages & Salary Allocation Factor  1 Transmission Wages Expense 354.21b  2 Total Wages Expense 354.27b  4 Total Wages Expense 354.27b  5 Wages & Salary Allocator  (Line 1 / Line 4)  Plant Allocation Factors  6 Electric Plant in Service (Note M) Attachment 5  Flant Cacumulated Depreciation (Total Electric Plant) (Note N) Attachment 5  Note Met Plant  Transmission Gross Plant (excluding Land Held for Future Use)  10 Net Plant Allocator  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Net Plant Calculations	2020 Form 1 data True-up
Wages & Salary Allocation Factor       1 Transmission Wages Expense     354.21b       2 Total Wages Expense     354.28b       3 Less A&G Wages Expense     354.27b       4 Total Wages Less A&G Wages Expense     (Line 2 - Line 3)       5 Wages & Salary Allocator     (Line 1 / Line 4)       Plant Allocation Factors       6 Electric Plant in Service     (Note M)     Attachment 5       7 Accumulated Depreciation (Total Electric Plant)     (Note M)     Attachment 5       8 Accumulated Amortization     (Note N)     Attachment 5       9 Total Accumulated Depreciation     (Line 7 + 8)       10 Net Plant     (Line 6 - Line 9)       11 Transmission Gross Plant (excluding Land Held for Future Use)     (Line 24 - Line 23)       12 Gross Plant Allocator     (Line 32 - Line 23)       Net Plant (accumulation Land Held for Future Use)     (Line 32 - Line 23)       Net Plant Allocator     (Line 13 / Line 10)	, rac ap
Wages & Salary Allocation Factor       1     Transmission Wages Expense     354.21b       2     Total Wages Expense     354.27b       3     Less A&G Wages Expense     (Line 2 - Line 3)       5     Wages & Salary Allocator     (Line 1 / Line 4)       Plant Allocation Factors       6     Electric Plant in Service     (Note M)     Attachment 5       7     Accumulated Depreciation (Total Electric Plant)     (Note M)     Attachment 5       8     Accumulated Amortization     (Note N)     Attachment 5       9     Total Accumulated Depreciation     (Line 7 + 8)       10     Net Plant     (Line 6 - Line 9)       11     Transmission Gross Plant (excluding Land Held for Future Use)     (Line 24 - Line 23)       12     Gross Plant Allocator     (Line 32 - Line 23)       13     Transmission Net Plant (excluding Land Held for Future Use)     (Line 32 - Line 23)       Net Plant Allocator     (Line 13 / Line 10)	
1       Transmission Wages Expense       354.21b         2       Total Wages Expense       354.28b         3       Less A&G Wages Expense       354.27b         4       Total Wages Less A&G Wages Expense       (Line 2 - Line 3)         5       Wages & Salary Allocator       (Line 1 / Line 4)         Plant Allocation Factors       (Note M)       Attachment 5         6       Electric Plant in Service       (Note M)       Attachment 5         7       Accumulated Depreciation (Total Electric Plant)       (Note M)       Attachment 5         8       Accumulated Amortization       (Note N)       Attachment 5         9       Total Accumulated Depreciation       (Line 7 + 8)         10       Net Plant       (Line 6 - Line 9)         11       Transmission Gross Plant (excluding Land Held for Future Use)       (Line 24 - Line 23)         12       Gross Plant Allocator       (Line 11 / Line 6)         13       Transmission Net Plant (excluding Land Held for Future Use)       (Line 32 - Line 23)         Net Plant Allocator       (Line 13 / Line 10)	
Transmission Wages Expense   354.21b	
Less A&G Wages Expense Total Wages Less A&G Wages Expense  (Line 2 - Line 3)  Wages & Salary Allocator  (Line 1 / Line 4)  Plant Allocation Factors Electric Plant in Service  (Note M) Attachment 5  Accumulated Depreciation (Total Electric Plant) Accumulated Amortization (Note N) Attachment 5  Total Accumulated Depreciation (Note N) Attachment 5  Net Plant  Transmission Gross Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	27,994,491
Less A&G Wages Expense Total Wages Less A&G Wages Expense  (Line 2 - Line 3)  Wages & Salary Allocator  (Line 1 / Line 4)  Plant Allocation Factors Electric Plant in Service  (Note M) Attachment 5  Accumulated Depreciation (Total Electric Plant) Accumulated Amortization (Note N) Attachment 5  Total Accumulated Depreciation (Note N) Attachment 5  Net Plant  Transmission Gross Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	367,294,560
Total Wages Less A&G Wages Expense (Line 2 - Line 3)  Wages & Salary Allocator (Line 1 / Line 4)  Plant Allocation Factors Electric Plant in Service (Note M) Attachment 5  Accumulated Depreciation (Total Electric Plant) (Note M) Attachment 5  Accumulated Amortization (Note N) Attachment 5  Total Accumulated Depreciation (Line 7 + 8)  Net Plant  Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	43,815,481
Plant Allocation Factors 6 Electric Plant in Service (Note M) Attachment 5 7 Accumulated Depreciation (Total Electric Plant) (Note M) Attachment 5 8 Accumulated Amortization (Note N) Attachment 5 9 Total Accumulated Depreciation (Line 7 + 8) 10 Net Plant (Line 6 - Line 9) 11 Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23) 12 Gross Plant Allocator (Line 11 / Line 6) 13 Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23) 14 Net Plant Allocator (Line 13 / Line 10)	323,479,079
6 Electric Plant in Service (Note M) Attachment 5 7 Accumulated Depreciation (Total Electric Plant) (Note M) Attachment 5 8 Accumulated Amortization (Note N) Attachment 5 9 Total Accumulated Depreciation (Line 7 + 8) 10 Net Plant (Line 6 - Line 9) 11 Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23) 12 Gross Plant Allocator (Line 11 / Line 6) 13 Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23) 14 Net Plant Allocator (Line 13 / Line 10)	8.6542%
6 Electric Plant in Service (Note M) Attachment 5 7 Accumulated Depreciation (Total Electric Plant) (Note M) Attachment 5 8 Accumulated Amortization (Note N) Attachment 5 9 Total Accumulated Depreciation (Line 7 + 8) 10 Net Plant (Line 6 - Line 9) 11 Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23) 12 Gross Plant Allocator (Line 11 / Line 6) 13 Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23) 14 Net Plant Allocator (Line 13 / Line 10)	
Accumulated Depreciation (Total Electric Plant)  Accumulated Amortization  Total Accumulated Depreciation  Net Plant  Transmission Gross Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Transmission Net Plant (excluding Land Held for Future Use)  Line 32 - Line 23)  Net Plant Allocator  (Line 13 / Line 10)	28,865,805,781
Accumulated Amortization (Note N) Attachment 5 (Line 7 + 8)  Net Plant (Line 6 - Line 9)  Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23)  Gross Plant Allocator (Line 11 / Line 6)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	
Total Accumulated Depreciation (Line 7 + 8)  Net Plant (Line 6 - Line 9)  Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23)  Gross Plant Allocator (Line 11 / Line 6)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	10,011,158,481
Net Plant (Line 6 - Line 9)  Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23)  Gross Plant Allocator (Line 11 / Line 6)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)  Net Plant Allocator (Line 13 / Line 10)	671,172,501
Transmission Gross Plant (excluding Land Held for Future Use)  Gross Plant Allocator  (Line 24 - Line 23) (Line 11 / Line 6)  Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23) (Line 13 / Line 10)	10,682,330,982
Transmission Net Plant (excluding Land Held for Future Use)  Net Plant Allocator  (Line 11 / Line 6)  (Line 32 - Line 23)  (Line 13 / Line 10)	18,183,474,799
Transmission Net Plant (excluding Land Held for Future Use)  Net Plant Allocator  (Line 32 - Line 23)  (Line 13 / Line 10)	6,911,019,006
Net Plant Allocator (Line 13 / Line 10)	23.9419%
Net Plant Allocator (Line 13 / Line 10)	4,902,639,886
Plant Calculations	26.9621%
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

			2020 True-up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	8.6542% 101,439,343
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 26 ° 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			
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)
33 INO 40(1)1 adjustition		Attachment	(12,000)
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 44 Construction Materials & Supplies Allocated to Transmission		(Line 5) (Line 42 * Line 43)	8.6542% 14,705,960
45 Transmission Materials & Supplies  45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,042,082
46 Total Materials & Supplies Allocated to Transmission	(Note N)	(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	(Note 0)	(Line 47 * Line 48)	0.076
Notwork Ungrado Balanco			
Network Upgrade Balance  Network Upgrade Balance	(Note N)	Attachment 5	(117,974,275
	(.15.5.14)		(,514,210)
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
72 Nate Date		(LING OZ · LING OT)	3,033,333,605

		_		2020 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data True-up
		•	<u> </u>	
Opera	ions & 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	(
59	Less Property Insurance Account 924		323.185b	4,494,29
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	(
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	(
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	(
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,494,291
73	Gross Plant Allocator		(Line 12)	23.94199
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
Depre	ciation & 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)	8.65429
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
-			\-·· · /	.=,500,001

Shaded cells are inputs

Notes

Reference (FERC Form 1 reference, attachment, or instruction)

True-up

True-up

			, , , , , , , , , , , , , , , , , , ,	,	I rue-up
Detum	Constalination Coloniations				
Return	Capitalization Calculations				
	ong-Term Debt				
86	Account 221 Bonds		Attachment 14		8,394,650,000
87	Less Account 222 Reacquired Bonds		Attachment 14		(
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		(
89	Account 224 Other Long-term Debt		Attachment 14		(
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
	ong 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		(
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		
103	Total Long Term Debt Cost	,	Sum Lines 97 through 102		400,450,788
1	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		C
106	Account 207 Premium on Preferred Stock		Attachment 14		C
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		C
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		C
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		C
110	Total Preferred Stock		Sum Lines 104 through 109		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

					2020 True-up
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data True-up
					rrue-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%
100	Ritori	Long Term Debt Cost = Long Term Debt Cost /		( in a 400 ( in a 60)	4.000
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.80%
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%
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
Compo	site Income Taxes				
128	Income Tax Rates 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 deduct	ble 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%
133	ITC Adjustment 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 135b	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCI	LTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	<b>59,624,425</b> (20,973,074)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion 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

				2020 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data True-up
			•	
Reven	ue 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
160 161	Increased Return and Taxes  Net Revenue Requirement per 100 Basis Point increase in ROE		Attachment 4 (Line 159 + Line 160)	324,466,031 575,334,192
162	Net Transmission Plant		(Line 139 + Line 160) (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
168 169	Interest on Network Upgrade Facilities		Attachment 5	4,932,710 431,463,825
109	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	431,403,625
170	Network Service Rate 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,089
171	Rate (\$/MW-year)	(14010-1)	(Line 169 / 170)	30,625
172	Network Service Rate (\$/MW-year)		(Line 171)	30,625
<u> </u>	(4,111)		\-···- · · · /	13,020

Shaded cells are inputs

Notes

Reference (FERC Form 1 reference, attachment, or instruction)

True-up

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 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
  - PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

# Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$6,205,041 \$91,824,192 \$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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	<b>Total Company</b>	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)		(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(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%		
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)				Δ	ttachment 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

Scriedule A	A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee Be	nefits						
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	C	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	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
007000		0.074				0.074	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos) 720.200 Deferred Comp. Accrual - Cash Basis	3,071 2,473,185	0	0	0		match of AIP, payroll tax (employer portion), and LTI.  Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deterred Comp. Accrual - Cash Basis	2,473,103	U	U	U	2,473,100	
287326	720.500 Severance Accrual - Cash Basis	157,578	0	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	C	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	0	6.227.380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
	· · ·						Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve	610,677 6,962,522	0	0	0	610,677	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.  Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	0,902,522	U	U	0	0,902,522	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2,615,031	0	0	0	2.615.031	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	2,010,000	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	vatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	C	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	C	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory L	Regulatory Liabilities:						
007054		. ==	. ==				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
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	(	and reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287052	705.341 RL Income Tax Deferral - ID	198,629	198,629	0	0		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%.
201002	703.041 REINCOME Tax Defettal 110	130,023	130,023		,		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287053	705.342 RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	C	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%.
		7- 1	7.2				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	0	0	(	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%.
201034	100.040 Relincome tax beterrary 01	102,012	102,012				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	C	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%.
							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
287056	705.345 RL Income Tax Deferral - WY	572,721	572,721	0	0	0	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	C	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	C	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

	9,606,196	9,606,196	0		Regulatory liability established to record the deferral of protected property related EDIT
287063 705.348 RL - Protected PP&E EDIT Amortization - OR			U	U	amortization for return to Oregon customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287064 705.349 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	C	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	C	Regulatory liability established to record the deferral of protected property related EDIT  amortization for return to Washington customers pursuant to regulatory order.
					Regulatory liability established to record the deferral of protected property related EDIT
287066 705.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	C	amortization for return to Wyoming customers pursuant to regulatory order.  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
287111 705.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	C	0 35% to 21%.
					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
287112 705.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	C	0 21%
					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
287113 705.289 RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	C	35% to 21%.
					Regulatory liability established to defer Washington's portion of protected property related EDIT
287114 705.290 RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	C	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
	- 1,000,000	- 1,0,			Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
20113 103.291 KE-FIOLECTED FFACE EDIT-WT	30,221,204	30,221,204	0		0 35% to 21%.  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
287116 705.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	C	0 21%.  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
287121 705.294 RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	C	0 35% to 21%.
					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
287122 705.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	C	0 35% to 21%
					Regulatory liability established to defer Washington's portion of non-protected property related
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
Edite 100.200 NE NONTOCCCOTT DE EDIT WIT	0,111,200	0,111,200			Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
007405 705 007 PL Nov Books to J DD0 5 FDIT NOV	40,000,075	40,000,075	•		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	C	0 35% to 21%.  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
287126 705.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	C	0 35% to 21%.
					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.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	0		Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184 705.605 RL OR Clean Fuels Program	743,995	743,995	U	· ·	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
287188 100.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	C	0 provision impacts.  Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	C	0 PMI's portion of Bridger Coal Company fixed assets
					A regulatory liability established with respect to the excess deferred income taxes associated with
287191 705.280 RL Non-Property EDIT - CA	272,759	272,759	0	C	the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
					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
287192 705.281 RL Non-Property EDIT - ID	363,042	363,042	0	C	0 in the income tax rate.
					A regulatory liability established with respect to the excess deferred income taxes associated with
207405 705 204 DI Non Dranash FDIT WA	226 497	206 107	0		the non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL Non-Property EDIT - WA	326,187	326,187	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
287196 705.285 RL Non-Property EDIT - WY	2,939,674	2,939,674	0	C	0 change in the income tax rate.
					A regulatory liability used to track future revenue associated with recoverable post-retirement
287198 320.279 RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	C	0 welfare expenses.
287200 705.267 RL WA Decoupling Mechanism	4,427,455	4,427,455	0	C	0 A regulatory liability with respect to the Washington decoupling mechanism.  Regulatory Liability established to record difference between the approved accelerated depreciation
					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
287206 415.710 RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	C	units at the Jim Bridger Plant and Colstrip Unit 4.
					Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	C	0 liability balancing account for California.
v, v , /·					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
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	C	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
		, , , , , ,			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
	710.943	710.943	0		
287213 425.381 RL - BPA Balance Act - ID	710,943	710,943	0		U qualifying customers receive a credit to their bill.  This account is created to record a contra regulatory liability for Washington's share of the ARO
	710,943	710,943	0	C	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
	710,943	710,943	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;
287213 425.381 RL - BPA Balance Act - ID  287225 605.103 ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	o d	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
287213 425.381 RL - BPA Balance Act - ID			0 0	C	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;

$\overline{}$							
287231	705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	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 oursuant to an energy cost adjustment mechanism.
207200	TOUGHT IN CONTROL MONEUMENT	5,555,155	3,000,000	_			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
1						in	ntervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237	705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0	(	0  0 <sub> ii</sub>	nstead of a debit balance, or vice versa.
287238	705.420 RL - CA GHG Allowance Revenue	823,309	823,309	0	,	n n	Regulatory liability established to record noncurrent portion of reg liability for purchase of California
201230	703.420 RE - CA GIIG Allowalice Reveilue	020,000	020,000		,	9	reenhouse gas pollution emission allowances . Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253	705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				n excess of insurance claims incurred.
						F	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257	705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	(	0 i	n excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0			Regulatory liability used to record the Utah allocation of storm-related property damage recovered
201230	705.454 Reg Lia - 01 Property Insurance Reserve	2,003,553	2,003,553	U	1	U U	n excess of insurances claims incurred. Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259	705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0		0 0	ecovered in excess of insurance claims incurred.
						i i	ncome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100 RL ITC	342,815	342,815	0	(	0	
007000	445 700 BL 500/ Barrer Tay Barrer 140/	308,848	308,848	0		, F	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	300,040	300,040	U		U C	depreciation.
1							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
007074	705 000 PL C-L - CDEC- LIT	159,534	159,534	0			
287271	705.336 RL - Sale of RECs - UT	159,534	159,534	U	1		he Company.
287272	705.337 RL - Sale of RECs - WY	15,151	15,151		,		Regulatory Liability established to track the difference between REC revenue included in rates and
281212	100.001 RL - Sale OT KEUS - WY	15,151	10,151	U			Nyoming's allocation of the actual REC revenue received by the Company.
207274	705 261 BL Sala of BECs OR	5,566	5,566	^			Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261 RL - Sale of RECs - OR	5,566	5,566	0			Oregon's allocation of the actual REC revenue received by the Company.
007001	C40 447 Part liebility Other Pelance Perlane		400 500				Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0		0	Dogwieken, liebility, established to record the Over 5
							Regulatory liability established to record the Oregon Energy Conservation Charge and related
007000	705.005 BL OB 5		007				expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299	705.265 RL - OR Energy Conservation Charge	927,477	927,477	0			efficiency programs.
287304	610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	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.
201304	OTO. 170 OIT INCY ASSOCIATION CONS	(71,776)	(11,176)	U		UV	which are then amortized into book income per approved rate order or tariff.  Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	152.347	152.347	0			etirement obligations.
						F	Regulatory liability established for flow-through accounting of income taxes required by the state of
287374	100.105 Income Tax WA Flow-through	292,186	292,186	0	(	0 v	Washington on certain non-property related temporary book-tax differences.
287389	610.145 RL- DSM Balance	5,053,830	5,053,830	0		, F	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 KL- DSM Balance	5,053,830	5,053,830	0		U U	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
1							epresenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0			Plant that are in excess of those approved for recovery by regulatory authorities.
	, , , , , , , , , , , , , , , , , , ,					F	Regulatory liability established to record revenues received from customers which are then granted
287445	610.142 RL - UT Home Energy LifeLine	382,875	382,875	0			o qualifying low income recipients through bill credits.
1	VI						Regulatory liability established to record revenues received from customers which are then granted
287453	610.143 RL - WA Low Energy Program	(239,688)	(239,688)	0			o qualifying low income recipients through bill credits.
1			, , ,				Regulatory liability established to record revenues received from customers participating in the
1							company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473	705.270 RL - Blue Sky Program OR	600,042	600,042	0			ertificates.
						F	Regulatory liability established to record revenues received from customers participating in the
						c	company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474	705.271 RL - Blue Sky Program WA	133,389	133,389	0		0 0	ertificates.
						F	Regulatory liability established to record revenues received from customers participating in the
1						c	company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475	705.272 RL - Blue Sky Program CA	66,708	66,708	0			ertificates.
	· •					F	Regulatory liability established to record revenues received from customers participating in the
						c	company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476	705.273 RL - Blue Sky Program UT	2,130,025	2,130,025	0			ertificates.
	, ¥						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
287477	705.274 RL - Blue Sky Program ID	72,164	72,164	0	(		rertificates.
	, <u>*</u>						Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478	705.275 RL - Blue Sky Program WY	160,437	160,437	0			pertificates.
	,	,					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0			due to the implementation of new rates on January 1, 2014.
	•					F	Regulatory liability established to record Washington's share of the deferral of decreased
287487	415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0		0 0	depreciation due to the implementation of new rates on January 1, 2014.
State Carr	yforwards						
	DTA State Charitable Contribution Limit	154,143	154,143	0			Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0			State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	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 2	carryrorward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	DTA BETC Purchased Credits	975,823	975,823	0		0 0	Dregon state income tax credit carryforward.
287491	DTA BETC Purchased Gain	217,417	217,417	0		0 E	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497			15,765,223	0	(	0 0	daho state income tax credit carryforward.
287497 287494	DTA Idaho ITC Carryforward	15,765,223		0		UI OIC	Colorado state income tax credit carryforward.
287497 287494 287269	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward	15,765,223 261,772 271,106	261,772		-	0 0	California atata in anno tay aradit agradanyard
287497 287494 287269 287281	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward DTA CA MNT Credit Carryforward	15,/65,223 261,772 271,106	261,772 271,106	0	(	0 0	California state income tax credit carryforward.
287497 287494 287269 287281 Loss Conti	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward DTA CA AMT Credit Carryforward ngencies	271,106	271,106				
287497 287494 287269 287281 Loss Conti 287341	DTA (latho ITC Carryforward DTA Colorado Tax Credit Carryforward DTA CA AMT Credit Carryforward  pencies 910.530 Injuries & Damages Accrual - Cash Basis			0			California state income tax credit carryforward.  Accrued liability established as a reserve for anticipated injury and damage expense.
287497 287494 287269 287281 Loss Conti 287341 Asset Retir 287339	DTA Idaho ITC Carryfonward DTA Colorado Tax Credit Carryfonward DTA Colorado Tax Credit Carryfonward DTA CA AMT Credit Carryfonward gencies 901.530 Injuries & Damages Accrual - Cash Basis 901.530 Injuries & Damages Accrual - Cash Basis 901.530 FAS 143 ARO Liability	271,106	271,106			0 0 4	Accrued liability established as a reserve for anticipated injury and damage expense.
287497 287494 287269 287281 Loss Conti 287341 Asset Retir 287339	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward DTA CA AMT Credit Carryforward DTA CA AMT Credit Carryforward ngencies 910.530 Injuries & Damages Accrual - Cash Basis ment Obligations	271,106 2,941,690	271,106 2,941,690			0 0 4	

					Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0		Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
201101 203.201 inventory reserve - Chora Onit 4	1,001,000	1,001,000	•		Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	C	0 announced closure of Cholla Unit 4 in 2020.
					Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	0	C	0 842.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0	C C	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	Ol Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	266.405	266,405	0	0	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	1,637,226	1.637.226	0	0	Accrued final reclamation expenditures for the Trapper mine.
The second secon	7	, , , ,			Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	80,270	80,270	0	C	0 tax purposes.
007010 007004 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40.050.070	40.050.070	•		Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	U	U	0   work sites.   Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	604.603	604,603	0	C C	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.
Estate Valuation Anomalies to Sain	(5.5)552/	(5.5,552)			Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	271,410	271,410	0	0	0 enhancement.
					Accrued liability used to signing bonuses from credit card providers that are deferred until such
287297 505.155 Deferred Revenue	17.279	17.279	0		time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
201291 505.155 Deterred revenue	17,275	11,215	U		the credits.  The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501.567	501.567	0	C C	0 emission reduction credit.
287321 100.100 ITC	1,287,756	1,287,756	0	Č	Unarmortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,353	137,353	0	C	O the annual service agreement period.  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
287338 415.110 Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	C	income when the services contract is fulfilled.
					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	C	0
287354 505.150 Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	C	Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,680,844	5,680,844	0	C	0 enhancement.
					Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0	C	0 settlement obligations.
287393 425.110 Tenant Lease Allowances - PSU Cal	30.548	30.548	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		O 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	O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
	. 10,002				Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	C	0
,					Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0 Credit Corp for the Cholla generation plant.
287807 Non-curr def fed tax cor ben of int	212,438	212,438 30,138	0		0 Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def sta tax cor ben of int	30,138 45,926	30,138 45,926	0		0 Non-current federal benefit of interest on uncertain positions. 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		Non-current state benefit of interest on corrections.
Rounding	(5)	(5)	0	•	0
Subtotal - p234	783,561,636	758,554,829	527,179	0	24,479,628
Less FASB 109 Above if not separately removed	(50,281,390)	(50,281,390)	0	C	0
Less FASB 106 Above if not separately removed Total	2,615,031 831,227,995	808.836.219	527.179		2,615,031 21,864,597
i otal	031,227,995	000,030,219	527,179		21,004,001

- 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 8. D are included in Column E

  4. ADIT items related to labor and not in Columns C 8. 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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0	C	(	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	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
	· otal	Related	Related	Related	Related	Justification
Account 282		related	Related	Related	Related	- Justinication
Account 202						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111.999)	(111,999)	0	0		O Section 1031, otherwise knows as a "like-kind exchange."
207000 100.147 STOOT Excitating	(111,555)	(111,000)	•	•		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0		College of April 1011 31031 & 1033 Exchanges pursuant to the income tax normalization dies.
207399 103.160 §1031 & 1033 Exchange Normalization Adjustment	(4,390,000)	(4,390,000)	U	U		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	53,209	53,209	0	0		licensing of specific hydro generation facilities.
287610 105.403 ARO Removal Costs	(26,616,545)	(26,616,545)	0	0		Regulatory liability related to removal costs.
287605 105.142 Avoided Costs	180.276.646	180,276,646	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
207000 100.112 7170100 0000	100,210,010	100,210,010		·		Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704 105.143 Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)		orelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	2,583,224,642	2,583,224,642	0	0		Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0		Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are received/earned for power
287605 105.146 Capitalization of Test Energy	4,409,120	4,409,120	0	0		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		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		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
			_			Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0
287605 Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	(00.051.10	PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets 287605 Direct Assignment: General Fixed Assets	0	33,254,166 115,595,974	0	0		PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	110,090,974	U	U	(115,595,974	PowerTax Report #257: General Book Allocation Group.      Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)		O Credit Corp for the Cholla generation plant.  O Credit Corp for the Cholla generation plant.
201000 103.222 Chola She (Amortization of She Gairl)	(1,249,002)	U	U	(1,249,002)		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.223 Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727		O Credit Corp for the Cholla generation plant.
201000 100.220 Onolia GTE NOT A (Eccase Amortization)	554,121		0	304,121		Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922 415.732 Contra PP&E Cholla U4 Closure	6,215,869	6.215.869	0	0		orecoverable jurisdictions.
EGGET THE GRANT OF GRANT	0,210,000	0,210,000		•		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(80,270)	(80.270)	•	0		0 tax purposes.
			U	0		
287605 105.151 Contract Liability Basis Adj - Eagle Mountain 287605 105.130 Contribution in Aid of Construction	(280,477) 273 504 977	(280,477) 273,504,977	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	U	U		Book-tax basis difference related to contributions in aid of construction.
						Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605 105.175 Cost of Removal	(208,192,051)	(208,192,051)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
207003 103.173 Cost of Nemoval	(200, 192,031)	(200, 192,001)	U	U		PacifiCorp will open a customer work order for construction of a capital project and capitalize
						various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
						distribution facilities, mining operations and corporate operations) for book purposes. 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
287224 145.030 CWIP Reserve	2,013,897	2,013,897	0	0		recovered a reserve is established CWIP Reserve.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization o
287605 105.141 Debt AFUDC	(171,917,417)	(171,917,417)	0	0		interest on debt.
						Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
						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.
007005 405 445 Effects of Debugshing Fixed Assets Floriday	(61.884.737)	(04 004 707)	•	0		a la
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	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
287605 105.139 Equity AFUDC	(97,657,175)	(97,657,175)	0	0		purposes, and the internal Revenue Code requires a different formula related to the capitalization of interest on debt.
	(01,001,110)	(01,001,110)	•	•		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3.699.347)	(3,699,347)	0	0		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		Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	19,912,567	0	0	19,912,567		0 primarily resulting from states that have not adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		0 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		Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		0 be reversed upon audit by the Internal Revenue Service.
						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.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
201000 020,210 11 X E = 360,114 Deduction	(1,119,940)	(1,115,940)	U	U		THESE COSIS are Capitalized for DOOK DUIDOSES.

						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 li
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525 RA - Lease Depreciation - Timing Difference	(132.528)	(132.528)	0	0	the lease payment less accrued lease interest.
200314	410.020 TVA - Ecase Depressation - Timing Difference	(102,020)	(102,020)			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
287605	100.110 RA- Solar ITC Basis Adi Fixed Assets	(25,900)	(25,900)	0	0	creating basis differences between book basis and tax basis for the solar arrays.
201000	100.110 TA- Oolal 110 Basis Adj Tixou Assets	(20,300)	(20,000)	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468 income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0 income tax normalization rules.
					_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0 income tax normalization rules.  Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0 account 281.
	·					Book-tax basis difference related to relocation reimbursements, which depending on whether or n
287605	105.140 Reimbursements	22.255.287	22.255.287	0	0	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.
207003	100.140 Reimbursements	22,233,201	22,233,201	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.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	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
287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0	0	decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
	,	(=,:=:,:=:)	(=,,)		-	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
007000	415.935 RL - Contra-Carbon Decommissioning - WY	(400 704)	(400.704)			Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	U	U	0 general rate order/stipulation (Docket 20000-405-ER11). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0 PMI's portion of Bridger Coal Company fixed assets
						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 ar 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
287187	400 404 DI Effects of Determining Florid Assets	(176.926.379)	(176.926.379)			and are probable of recovery as the temporary book-tax differences reverse and result in higher
287313	100.121 RL - Effects of Ratemaking - Fixed Assets  105.450 RL - Non-ARO Liability	253.053.650	253.053.650	0	0	0 taxable income as compared to book income. 0 Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0 842.  Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105.135 Safe Harbor Lease Rate Differential	(2,623,171)	(2.623.171)	0	0	book-tax basis difference related to safe narbor lease rate differential. (Federal ONLY vs. Federal  + State).
		(=,===,111)	(-,,,,,,,	· ·		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 deductibed.
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	o for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
287605	105.116 Solar ITC Basis Adjustment	(8.607)	(8.607)	0	0	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.
				0	0	Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205 Tax Depletion-SRC	147,478	147,478	0	0	0 book and tax purposes.
287301	105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0
Subtotal - p	Rounding 275	(2.889.829.879)	(2,007,422,363)	(751,809,087)	_	
Less FASB	109 Above if not separately removed	(172,090,956)	(172,090,956)	(751,609,067)	0	0
Less FASB	106 Above if not separately removed	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 Board and to in Columns C & D are included in Column E

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	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	C		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	C		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		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		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	C		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	C		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	C	)	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
,						

						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	(		contra regulatory asset for an time recovery (amortization) and other adjustments to the disposition.  John Contract Regulatory asset included in the Deer Creek Mine disposition.
						contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the JMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0			lisposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the JMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	(		lisposition.
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 R	legulatory asset to record benefits and administrative costs related to the California Alternative late for Energy, or CARE, program.
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset etirement obligations.
					l c	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying ustomers, such as those who meet specified reductions in energy use during peak hours, are ewarded with a credit to their bill. Moved from 2014 account 137332.
287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(	0	log data, and to record the seas through he soft to Westington automore from the DDA
					C	legulatory 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,
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	(		are rewarded with a credit to their bill.  Islancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(	0 p	parks to direct utility service.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0			tegulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of enventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		R	tegulatory asset established to record CA's share of the deferral of Carbon Plant's write off and ales proceeds of inventory from decommissioning.
200901 415.930 RA - Calbott Plant Decontinifinity entrol y - CA	12,797	12,797	0			degulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	(		ales proceeds of inventory from decommissioning. Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	(	0 d	lepreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	(	0 d	lepreciation 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 d	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased lepreciation 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	(		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			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	Ò	0 F	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 p	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho sursuant to an energy cost adjustment mechanism.
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	(	0 p	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	(13,037,905)	(13,037,905)	0	(		Regulatory asset established for noncurrent portion of recoverable net power costs in Utah sursuant to an energy cost adjustment clause.
	(4,616,333)	(4,616,333)	0			Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent			0		F	nursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	(	0 n	equest for proposal for new generation.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	(		rom customers through California rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	(	0 fr	rom customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	(	0 fr	rom customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(	0 r	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a equilatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	(		Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a equiatory order.
					F	Regulatory asset established to record costs incurred for demand side management which are imortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0		0	
287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	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	(		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		F	to the implementation of new rates on January 1, 2014.  Regulatory asset established to record Wyoming's share of the deferral of increased depreciation tue to the implementation of new rates on January 1, 2014.
			U	,	R	declass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	(	0 Ir	n December 2014, abandonment costs were recorded in connection with the anticipated closure of he Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0	(	0 w	with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0	(	0 a	mortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	0	(	0 s	Regulatory liability established for the portion of environmental remediation costs for which the tate of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	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 b	Regulatory asset established to track the recoverable expenses associated with post-retirement enefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0		F	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation  Memorandum Account pursuant to Docket 19-05-042.
200011 110.200 101-1110 triok minganon - Ori	(100,230)	(100,230)	U		UIN	momentum modernit pursuant to bookst 15"00"042.

					Regu	ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0		0 susta	ained at the Goodnoe Hills generating plant. ulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	1	0	
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0		0 The	book-tax difference resulting from this regulatory asset.  ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	1	0 susta	ained at the Lake Side generating plant.
						ulatory asset established to record Wyoming's share of liquidating damages on outages at ghton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	1	0 2013	3 Energy Cost Adjustment Mechanism (ECAM).  account used for financial statement presentation purposes to reclass the current and
					SAP	raccount used for financial statement presentation purposes to reclass the current and current portion of regulatory assets to liabilities when the balance of the regulatory assets resul
287977 415.885 RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	1	0 in a	credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0		0 Reg	pulatory asset established to reclass noncurrent portion of OR asset sale gain giveback  Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	1	0 trans	sportation electrification pilot programs.
287942 430.112 RA - Other - Balance Reclass	(428.560)	(428.560)	0		0 Reci	ass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
007700 445000 Dt D 1 0 W 4 W	(0.40.000)	(0.10.000)			Regi	ulatory asset established to recover Washington's portion of a \$22m pension settlement that
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(348,899)	(348,899)	0			urred in 2018.  ulatory asset established as an offset to the increase in post-employment obligations.
	(070.077)	(070 077)			Asse	et accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0		U issua Regi	ance, or over the life of the new issuance if the original issuance was refinanced.  ulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatin
					facili	ity and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0		0 seve	erely damaged by flooding and the related debris flow and is being removed rather than being irred.
	(29,428)	(29,428)				Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858 415.676 RA - Preferred Stock Redemption - WY			0		0 porti	on of redemption cost.  Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0		0 porti	on of redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	U		Regu	Asset established to record Washington's portion of stock redemption costs.  ulatory asset established to capture the noncurrent portion of the difference between renewab
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)			ener	rgy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , ,	0			ulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	1	0 inclu	ided in rates that differ from actual renewable energy credits.  ulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0		0 phot	ovoltaic feed-in tariff program (Oregon House Bill 3039).
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	1	0 Regi	ulatory asset established for the UT Solar incentive program costs.  projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					array	ys needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(8.444)	(8,444)	0		betw 0 for the	veen book basis and tax basis for the solar arrays. This is the revenue requirement gross-up that difference.
					Regu	ulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0		0 reco	ver \$545,000 of costs recorded related to a storm in California.  Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Electrification Pilot - CA	97,350	97,350	0	)	0 trans	sportation electrification pilot programs.
286912 415.431 RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0			Program approved in September 2018 to record costs and collect fees connected to sportation electrification pilot programs.
					Regu	ulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0		0 2018 Regi	<ol><li>ulatory asset established for Utah portion of liquidated damages payments for outages at Jim</li></ol>
287899         415.878         RA - UT Liquidation Damages           287906         415.863         RA - UT Subscriber Solar Program	(120,474) (424,094)	(120,474) (424,094)	0		0 Bride	ger Unit4, Naughton Unit 1 and Unit 2. ulatory asset established for the UT Subscriber Solar Program.
207900 413.003 RA - 01 Subscriber Solar Program	(424,094)	(424,094)	0		To re	ecord a regulatory asset balancing account for the costs and collections of the Utah
					Sust	tainable 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	
287639 415.510 RA - WA Colstrip #3	(13,908)	(13,908)				ulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
			0		Regu	erating plant.  ulatory asset established to record the deferral of the Merwin Project costs approved by the
287857 415.545 RA - WA Merwin Project	844	844	0	1	0 Was	hington Utility and Transportation Commission (WUTC).  ulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	1	0 and	2018.
287848 320.281 RA - Post Retirement Settlement Loss	(1.505.574)	(1.505.574)	0		Regu	ulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retirical obligations.
	1,755575				Regu	ulatory asset established to segregate the accumulated Utah carrying charges to be recovere
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0		0 on U	Itah's allocable share of the post-retirement medical settlement loss.  ulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0		0 reco	vered in excess of insurance claims incurred.
						ulatory assets established to record the effects of the accounting pursuant to FASB Statemen 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	
287886 415.837 RA - Frozen MTM	(14,792,317)	(14,792,317)	0		Recl	lass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozer rative.
FERC 283 - Other	(14,732,317)	(.7,132,311)	0			
287936 205.025 Fuel Cost Adjustment	(35,837)	(35,837)	0			inning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridge I and a credit to coal inventory.
an out reported	(50,007)	(55,057)			Asse	et accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(700,041)	(700,041)	0			uired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being rtized over the remaining life of the plant.
			0		The	total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0		0 Med	icare subsidy, required under FAS 158.  paid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(62,069)	(62,069)	0		0 the e	east side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(126,970)	(126,970)	0		0 Asse	et accrued for prepaid membership fees, amortized for book purposes over a period of 12 ths or less.
287907 210.185 Prepaid Aircraft Maintenance	(80,462)	(80,462)	0		0 Regu	ulatory asset established for prepaid aircraft maintenance costs.
287665 210.130 Prepaid Taxes - ID PUC	(88,988)	(88,988)	0			et accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 ths or less.
	1007000				Asse	et accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(248,396)	(248,396)	0		U] 0 12 m	nonths 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.
								Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	is expected to be reversed upon audit by the Internal Revenue Service
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	months or less.
		·	1					Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190	Prepaid Water Rights	(137.093)	(137.093)	0	0	0	137511.
			,	, , , , , , , , ,				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,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
			(55,252)	(**,=*=/				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
287653	425 250	TGS Buyout	(318)	(318)	0	0	0	the original contract.
207000	120.200	100 Sujetic	(0.0)	(0.0)	•			Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120 205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	purposes.
201110	120.200	Trapper willing Grock Dasis	(1,255,465)	(1,233,403)	•		•	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
007050	040.005	Def Course Mode to Mode to Colonia and Income Obstance to	(400,000)				(400,000)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	U	<u> </u>	(499,060)	earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(5/3,811)	To record unrealized gains/losses from the long term incentive plan.
							_	Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966		Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0		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 - p2			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 1	109 Above i	f not separately removed	(8,444)	(8,444)	0	0	0	
	106 Above i	f 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 Plant and not in Columns C & D are included in Column E
  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

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

	A	В	С	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
	•						
Account 19 Employee E							
Employee E	enencs						Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	C	5,921,455	CARES Act Section 2302.
							Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5.719.086	0	0		5 710 086	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	i i		Non-qualified deferred compensation plan under IRC Subsection 409A.
	·						Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0	C	642,883	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
201321	720.300 Pension/Retrement Accidar - Cash Basis	392,103	392,103	U		U	constituting payments made above the IRC Subsection 415 limitations.  Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	C	7,251,426	periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	588,016	0	0	C		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	Ü	0	C	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.  Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
							a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0	C	2,340,890	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0	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	C	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De	rivatives:						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	0	financial instruments be valued at FMV for book purposes.
		1,200,000	,,,,				Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	C	0	frozen derivative.
Regulatory	Liabilities:						Developed the little stabilists of the stabilist
							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
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	C	0	and reduced the federal income tax rate from 35% to 21%.
							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
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0	C	0	reduced the federal income tax rate from 35% to 21%.  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
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	C	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0		0	rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL IIICOME Tax Delenar - WA	2,290,002	2,290,002	U	· ·	U	and reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661.064	661.064	0	o c	0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	0	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.
207004	703.345 IL = Flotected FF &C EDIT Alliottization = 01	17,003,239	17,000,205	U		0	Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	C	0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	C	0	amortization for return to Wyoming customers pursuant to regulatory order.
							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
287111	705.287 RL - Protected PP&E EDIT - CA	8.442.608	8.442.608	0	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the rederal income tax rate from 35% to 21%.
		., .,	., .,	-			Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
00744	TAT OOD DIE DE LEE LANDON FRANCE LA		0.116				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	21%.

					D.	Later the little and the later to the Committee of the Co
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		reco	julatory liability established to defer Oregon's portion of protected property related EDIT orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 6 to 21%.
207113 703.209 INC-Protected PPAC EDIT - ON	53,555,000	33,333,000	0		Red	to 21%.  Sulatory liability established to defer Washington's portion of protected property related EDIT
						orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(	0 35%	6 to 21%.
					Reg	gulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0			orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 6 to 21%.
201110 700.251 NE -1 MOCROTT WE EDIT - WT	00,000,024	00,000,024	•			gulatory liability established to defer Utah's portion of protected property related EDIT recorded
					as a	a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(	0 21%	
						gulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723.151	0	(	0 25%	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 6 to 21%.
ZOTE TO LET THE HOME TO LET THE LET TO A	720,101	720,101	•		Red	gulatory liability established to defer Idaho's portion of non-protected property related EDIT
					reco	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(	0 35%	6 to 21%.
						gulatory liability established to defer Washington's portion of non-protected property related IT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	(		n 35% to 21%.
EUTET TOOLEGO THE TOOM THE EST. WIT	0,111,201	0,111,201				gulatory liability established to defer Wyoming's portion of non-protected property related EDIT
						orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY 287176 705.412 RL - Cholla Decommissioning - OR	13,062,075	13,062,075	0		0 35%	6 to 21%.
287176         705.412         RL - Cholla Decommissioning - OR           287177         705.413         RL - Cholla Decommissioning - UT	2,257,941 5,026,684	2,257,941 5,026,684	0		0 Reg	gulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.  gulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
				,	Red	gulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL OR Clean Fuels Program	608,482	608,482	0	(	0 enti	ties, to be used to fund programs that benefit Oregon customers.
					A re	egulatory liability with respect to the excess deferred income taxes associated with the effects of
207100 100 121 PL Income Tax Property Flouther	(62,227,765)	(62,227,765)	^			through from PP&E book/tax differences and other deferred items that do not have current
287188 100.121 RL Income Tax Property Flowthru	(02,227,765)	(02,221,765)	U		U prov	vision impacts. gulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(	0 PMI	I's portion of Bridger Coal Company fixed assets
·					A re	egulatory liability established with respect to the excess deferred income taxes associated with
007404 705 000 PL Nov Provide EDIT OA	100	100 5	_			non-property accumulated deferred income taxes allocable to California resulting from the
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0	(	0 cha	nge in the income tax rate.
					the	egulatory liability established with respect to the excess deferred income taxes associated with non-property accumulated deferred income taxes allocable to Idaho resulting from the change
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0	(		ne income tax rate.
						egulatory liability established with respect to the excess deferred income taxes associated with
207105 705 004 51 11 5 14 5 14 5 14 5 14 5 14 5	326.187					non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL Non-Property EDIT - WA	326,187	326,187	0	(		nge in the income tax rate.
					the	egulatory liability established with respect to the excess deferred income taxes associated with non-property accumulated deferred income taxes allocable to Wyoming resulting from the
287196 705.285 RL Non-Property EDIT - WY	459,649	459,649	0	(		nge in the income tax rate.
						egulatory liability used to track future revenue associated with recoverable post-retirement
287198 320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	(		fare expenses.
					A re	egulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0	
201200 100.EUT 112 WY Debudghing modification	100,101	100,101			Red	gulatory Liability established to record difference between the approved accelerated depreciation
					in th	ne 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(	0 unit	s at the Jim Bridger Plant and Colstrip Unit 4.
					Reg (EQ	gulatory Liability established to record Energy Savings Assistance (ESA) Program activities  A collections from California offset by ESA program expenditures incurred) in a regulatory
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	(	0 (ES	ility balancing account for California.
	,		-		Reg	gulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
						lement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
OCTORO TO CASE DI OD Divista Associa E Victoria	4 074 000	4.074.000	•		leav	e PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0		U U	gulatory liability established as a balancing account for a pass-through benefit to Idaho
						tomers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213 425.381 RL - BPA Balance Act - ID	331,664	331,664	0	(	0 qua	lifying customers receive a credit to their bill.
					This	s account is created to record a contra regulatory liability for Washington's share of the ARO
007005 005 100 100 70 11 077						ulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for the
287225 605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	(		tra account is that substantially all Trojan - related costs were disallowed in Washington;
287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0		U Reg	gulatory liability established to record UT solar Feed in Tariff. gulatory liability established to record WY Def NPC.
287231 705.519 RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0		0 Reg	gulatory liability established to record WA Def NPC.
						gulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233 705.515 RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	(	0 purs	suant to an energy cost adjustment mechanism.
					This	s account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287235 705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0			rvenor fees to liabilities when the balance of the regulatory assets result in a credit balance
201200 100.111 NE ON DELINEO * NORMANIERE	207,029	207,029	U			ead of a debit balance, or vice versa.  s account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
						rvenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237 705.755 RL - Noncurrent Reclass-Other	173,514	173,514	0	(	0 inste	ead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621				gulatory liability established to record noncurrent portion of reg liability for purchase of Californi
201200 100.420 INL = OA OHO Allowalice Neverible	1,200,021	1,200,021	U		v gree	enhouse gas pollution emission allowances . gulatory liability used to record the Oregon allocation of injury and damage insurance recovere
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			in e	xcess of insurance claims incurred.
					Reg	gulatory liability used to record the Idaho allocation of storm-related property damage recovere
287257 705.453 Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	(		xcess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	(		gulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	182.821	182.821	0			gulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY  287262 100.100 RL ITC	216,878	216,878	0		0 lncc	overed in excess of insurance claims incurred.  One tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	210,070	210,070	0			gulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	(		reciation.
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0		Reg	gulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
287268 415.706 RL - 50% Bonus Tax Depreciation - WY  287271 705.336 RL - Sale of RECs - UT	79,333	79,333	0		Reg	reciation.  Juliatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference ween REC revenue included in rates and Utah's allocation of the actual REC revenue received he Company.

				1	T Te	Declaration of the state of the
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	0		Regulatory Liability established to track the difference between REC revenue included in rates and Myoming's allocation of the actual REC revenue received by the Company.
					F	Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	) (	0 0 0	Oregon's allocation of the actual REC revenue received by the Company.  Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	)	0 0	
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940	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.
					F	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	) (	0 0 r	retirement obligations. 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
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	)	0 0	qualifying customers receive a credit to their bill.
287374 100.105 Income Tax WA Flow-through	1,394,941	1,394,941	0		ا ا	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.
·				,	F	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	) (	0	Downstein Hotel Western and the Control of the Cont
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0		0 0 6	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
M M * * *					F	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0			representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
				,	0	Plant that are in excess of those approved for recovery by regulatory authorities.  Regulatory liability established to record revenues received from customers which are then granted.
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	0	) (	0 0 t	o qualifying low income recipients through bill credits. Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(441.017)	(441.017)	0			Regulatory liability established to record revenues received from customers which are then granted o qualifying low income recipients through bill credits.
201430 010.140 INE - WA COW Energy Flogram	(441,017)	(441,017)			F	Regulatory liability established to record revenues received from customers participating in the
AND THE STATE OF T						company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	(	0 6	energy certificates.  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
287474 705.271 RL - Blue Sky Program WA	144,619	144,619	0	(	0 6	energy certificates.
						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
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	) (	0 6	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
, ,					F	Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 103.214 IXL = Dide Sky Flogram ID	30,111	30,111		,	U U E	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
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	) (	0 0 6	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	)		due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	400.070	400.070			0	
287/280 DTA State Charitable Contribution Limit 287/437 DTA Net Operating Loss Carryforward-State	163,970 67,160,666	163,970 67,160,666	0		0 0 5	Charitable contribution carryforward for state income tax purposes.  State net operating loss carryforward for income tax purposes.
					F	Federal income benefit for the deduction state taxes associated with state net operating loss
287449         DTA Federal Detriment of State NOL           287371         DTA 930.100 Oregon BETC Credits	(14,138,174) 902,107	(14,138,174) 902,107	0			carryforward. 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 6	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	17,327,170 260,437	17,327,170 260 437	0			daho state income tax credit carryforward.  Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	Ō			California state income tax credit carryforward.
Loss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis	63.013.313	63.013.313	0		0	Accrued liability established as a reserve for anticipated injury and damage expense.
201341 910.330 Injuries & Daniages Accidal - Cash Dasis		03,013,313		,	0 0	nsurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	) (	0 0	claims for injuries & damages expense.
Asset Retirement Obligations           287339         105.400         FAS 143 ARO Liability	64,400,058	64,400,058	0	) (	0 0 4	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:		0.1,100,000				
287215 910.936 Realized G/L Trading Sec	43.521	0	0	,	0 42 524	Deferred tax account for difference between recognized vs. realized gains in compensation plan nvestments.
		0	U		F	Regulatory liability used to record the California allocation of storm-related property damage
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	) (	0 r	recovered in excess of insurance claims incurred.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	n		0	/aluation allowance against state income tax credits that may not be realized before they expire.
	(12,110,000)	(.2,110,000)				Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
207470 040 525 Vignath Cattlement Obligation	8,113,578	8.113.578				Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	(	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	)	0	
287182 505.105 Liquidated Damages - Cholla Unit 4	4.820.466	4.820.466			0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
207 102 000, 100 Elquidated Dalliages = Oriolid Utilt 4		, , , , , ,	U		0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,673,016	2,673,016	0	) (	0 0 8	342.
						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
287199 220.101 Bad Debt	(40,763)	(40,763)	0	) (	0 0 1	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           287216         605.715         Trapper Mine Contract Obligation	70,462 1,697,901	70,462 1,697,901	0		0 0 0	Reserve against receivable due from joint owners.  Accrued final reclamation expenditures for the Trapper mine.
	1,007,001			,	1	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
			0	1		ax purposes.
287219 715.810 Chehalis Mitigation Obligation	57,874	57,874		,		
			0		F	Regulated environmental remediation costs required at various abandoned/closed mines and other
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.  Von-regulated environmental remediation costs required at various abandoned/closed mines and
			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0		0 enhancement.
					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
287297 505.155 Deferred Revenue	3,457	3,457	0	(	0 the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	(	0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	(	0 the annual service agreement period.
					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
287338 415.110 Transmission Service Deposit	165,361	0	165,361	(	0 income when the service contract is fulfilled.
·					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	(	o o
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425,215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0		Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.526.104	5.526.104	0		0 enhancement
		-,,-,,-			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0		0 settlement obligations.
		, , , , , , , ,			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	22,911	22.911	0		0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	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		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		Accrued liability for royalty payments to the Mineral Management Service on coal production.
		3,333,333			Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	(	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	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		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 Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.221)	(2.221)	0		Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0		0
Subtotal - p234	777.003.313	745,994,607	165.361	(	30.843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58.730.205)	0		0
Less FASB 106 Above if not separately removed	2.340.890	0	0		2.340.890
Total	833.392.628	804.724.812	165.361	(	28.502.455
j	-50,002,020	1,721,012	100,001	,	

- 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

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

#### PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	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

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

#### PacifiCorp

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

Schedule ADIT-282

	<b>A</b>	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0		o	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code  Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0		o	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		o	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	(25,568,359)	(25,568,359)	0		)	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0		)	Book-tax basis difference for the capitalization of interest for income tax purposes.

1975   1975									Book-tax basis difference for the capitalization of interest for income tax purposes specifically
1987   1987	287704		Basis Intangible Difference		0	0	(928,644)		related to hydro-relicensing costs transferred to plant-in-service.
1985   1985						0	0		
1985   1985	287605	105.470	BOOK FIXED ASSET GAIN/LOSS	14,527,147	14,527,147	U	U		
100.00   1	287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	C	
1900   1900	287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	(	Book-tax basis difference for the capitalization of vehicle depreciation.
1965   Contractions	287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	C	
1980   10   10   10   10   10   10   10	297605	105 101	Capitalized Jahar costs. Madisara Subsidy	1 565 125	1 565 125	0	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
1985   1981   1982					771 672 111	(771 672 111)	0		PowerTay Report #257: Transmission Book Allocation Group
1				0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
19.50   19.5	287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
1975   1975	007005	405 450	One to add in title Danie Add. Objects	(57.074)	(57.074)	•		,	
1975   16.51   Control California policy of Cargot Management   1975	287605	105.153	Contract Liability Basis Adj - Chenalis	(57,874)	(57,874)	U	U		tax purposes.  Fagle Mountain contract liabilities not currently deductible for income tay nurposes
1965   196									Lagic Wountain contract habilities not currently deductible for income tax purposes.
18-10   18-1	287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	C	
2014   2015   105   775   Coal of Password   2024 (A.M. 105   Co	287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	(	Book-tax basis difference related to contributions in aid of construction.
1970   10-17									
Positive year to go a southern wan over the constitute of a capital protect and capital protect and capital protects and capital prot	297605	105 175	Cost of Pamoual	(229 424 150)	(229 424 150)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
1872   146.000   COUP Reserve   18.000   COUP RESERV	207003	103.173	COSt Of INEITIONAL	(220,434,135)	(220,434,135)	0	0		PacifiCorp will open a customer work order for construction of a capital project and capitalize
Section   Sect									various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
2001   2001									distribution facilities, mining operations and corporate operations) for book purposes. Projects with
16.100   CVPP Newwoman									less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
Block to Suit   Date APLICE   (163.705.541   U.53.705.541   U.53	207224	145 020	CWID Poconio	2 200 429	2 200 420	0	0		with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
29705 16.11 Dea AFLDC (18370-241) (18370-241) 0 0 0 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	201224	140.000	CAAIL I/COCIAC	2,290,138	2,290,138	U	U		Procedure a reserve is established. CWIP Reserve.  Book-tax basis difference related to the Allowance for Funds Used During Construction, which
2000   10.11   Des AFLDC   10.379.311   Des AFLDC   10.379.311   Des AFLDC   10.379.311   Des AFLDC									consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
2016/09   Des APUID   Company   Fined Ansets Fed only - PM   Q.285970   Q. 285970   Q. 2									purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
195117   Effects of Retermetry - Flack Assent Fed only - PMI   0,285,970   0   0   Onlawton to PTMIs portion of Bridging Coal Company's floor assent.	287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	(	interest on debt
Accounting agricultural to record the amount of delivered last a spreame aerosticated with the first few	0075		E" - 10 - 11 - E - 14 - 15 - 1 - E	,					Deferred tax balance associated with the protected property-related excess deferred income tax
But have Deem producted year part of your September (1978) the part by countered as last rate in higher than the outrest to an expendence of being marked as the store in your part of the part of t	287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(	
2016   105.115   Effects of Ratemaking - Fared Assets Fourthrough									
287105 100.19 Effects of Retermating - Fleet Assets Frenchrough (27.842.814) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									are probable of being refunded as the temporary book-tax differences reverse and the amount of
2015   106.115   Ellists of Ratemating - Flood Assets Floorthrough   147.942.815   17.942.815   0   0   0   0   0   0   0   0   0									tax benefits associated with fixed assets that have previously been flowed through to customers
Book and bases difference related to the Allowance for Funds table During Constitution, we consist of a dath and ongoting component. Equity in capitalization of collection for non-an extra collect									and are probable of recovery as the temporary book-tax differences reverse and result in higher
28705 105.139 Equity AFUDC (121923733) 0 0 0 purposes, and the literation Revenue Code-regions of a direct formula selected to the copil of the control of t	287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	C	taxable income as compared to book income
201705   105.19   Equity AFUDC   (121.927.73)   0   0									
287005   105.19   Equity APUDC   (19.1927.739)   (19.1927.73									
27700   1-01   Proceeding Deligion   1-02	287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	C	interest on debt
287005   105.125   Tax Parked Asset GainLoss									PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287005   105.12   Tax Fixed Asset ClainLoss   (82.042.855)   (82			Hydro Relicensing Obligation			0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
277005   105,129   Fixed Assets - State Modifications   19,538,033   0   0   19,538,033   0   0   0   19,538,033   0   0   0   0   0   0   0   0   0			Tax Eived Accet Coin/Loca			0	0		Book-tax difference for tax depreciation.
19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031   0   19,530,031	207003	100.102	Tax Fixed Asset Galli/Loss	(92,042,000)	(92,042,033)	0	U		
287005   105.148   Mine Safety Sec. 179E Election   (306.514)   (205.754.340	287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	C	
287929   105.400   Non-ARO Removal Costs   (253,754,340)   (									Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
PRE FIN 4B Balances		105.148	Mine Safety Sec. 179E Election			0	0	C	in the period paid and incurred for income tax purposes.
28705   105.136   PR&E FIN 48 Balances   (835.923)   0   0   De reversed upon audit by the Internal Revenue Genvice.	287929	105.460	Non-ARU Removal Costs	(253,754,340)	(253,754,340)	0	0	(	Regulatory liability related to removal costs.
Bool-clax difference for eligible costs under Internal Revenue Code Section 174 for Internal General Price of Santa and Company (7,719,948)   0   0   0   0   0   0   0   0   0	286605	105.136	PP&F FIN 48 Balances	(383,923)	(383.923)	0	0	C	the reversed upon audit by the Internal Revenue Service
28705 30 210 R & E - Sec. 174 Deduction (7,719,946) (7				(353)323)	(555)5-57				Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
depreciation expense by finance lease agreement. GAAP reflects monthly depreciation systems is derived by the lease payment less accrued lease interest.									developed software which are deductible in the period paid and incurred for income tax purposes.
depreciation expense by finance lease agreement. GAAP reflects monthly depreciation systems is derived by the lease payment less accrued lease interest.	287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	C	These costs are capitalized for book purposes.
Over the term of the lease vs. FERC where monthly dependation expense is derived by the the lease payment lesse accured lease interest.  286914 415.525 RA - Lease Depreciation - Timing Difference  (241,671) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 PacifiCorp installed solar array lease accuracy lease interest.  287605 100.110 RA: Solar ITC Basis Adj Fixed Assets (281,955) 0 0 Reclass to Solar Array needs to be reduced by one-half of the solar ITC, to realting basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays needs to be reduced by one-half of the solar ITC, to creating basis of the solar arrays.  287605 105.160 Reclass to \$1031.8.1033 Exchange Normalization Adj General Fixed Assets 180.057 0 0 0 180.057 normalization rules.  287605 105.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 4.087.239 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 4.087.239 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 0 1.05.160 Reclass to \$1031.8.1033 Exchange Normalization Adj Transmission 4.087.239 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914   415.525   RA - Lease Depreciation - Timing Difference   (241,671)   (241,671)   0   0   0   PacificOry installed solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis differences between book basis and tax basis for the solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis differences between book basis and tax basis for the solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis differences between book basis and tax basis for the solar arrays. The projects are qualified for the 30% solar investment to (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis for the solar arrays. The projects are qualified for the 30% solar ITC, treating basis arrays needs to be reduced by one-half of the solar ITC, treating basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis of the solar arrays needs to be reduced by one-half of the solar ITC, treating basis of the solar arrays. The projects are qualified for the 30% solar ITC, treating basis of the solar arrays. The projects are qualified for the solar arrays. The projects are qualified for the solar ITC, treating basis of the solar arrays. The projects are qualified for the solar ITC, treating basis of the solar arrays. The projects are qualified for the solar ITC, treating basis of the solar ITC, trea									the lease payment less accrued lease interest
287605   100.110   RA- Solar ITC Basis Adj Fixed Assets   (281.955)   (281.955)   0   0   0   0   0   0   0   0   0	286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	(	
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets									PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
287605   105.160   Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets   180,057   0   0   0   0   Reclass to \$1031 & 1033 Exchange spursuan   180,057   0   0   0   0   0   0   0   0   0									
287605   105.160   Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets   180.057   0   0   0   0   0   0   0   0   0	287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281.955)	(281,955)	0	0		orealing basis unleterices between book basis and tax basis for the solar arrays.
287605 105.180 Reclass to \$\) Reclass to \$\) \text{post to the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the exclusion of ADIT from \$\) 1031 & 1033 Exchanges pursuan \\ \text{post to the period time for the period					(== :,000)				Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605   105.106   Reclass to §1031 &1033 Exchange Normalization Adj - Transmission   4,087,239   0   4,087,239   0   0   Income tax normalization rules.	287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	income tax normalization rules.
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,995 152,581,995 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400	Design to C4004 94000 Fush one Newsyllestics Adl. Terrorisely	4.007.000		4.007.000			Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,996 152,581,996 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.160	Reciass to § 1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(	
287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.131	Reclass to Pollution Control Facilities Depreciation	152 581 995	152 581 995	0	0		
287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 denerciable for income tax purposes.  287605 105.120 Repairs Deduction (456,564,700) (456,564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_0,000	.00.101		102,001,000	102,001,000	•			Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and deprediation for book and for income tax purposes are deductible in the period they are pair a location for income tax purposes are deductible in the period they are pair a location for income tax purposes are deductible in the period they are pair a location in decommission acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual that was directed to be a regulatory asset per the lathor general decommissioning acrual tha									the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.122 Repairs Deduction (456,564,700) (456,564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	(	depreciable for income tax purposes.
287005   105.122   Repairs Deduction   (456.564,700)   (456.564,700)   0   0   0   0									
This account was set up to record a contra regulatory liability for Idaho's share of Carbon of C	287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	(	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) 0 0 0 dorder/stipulation (Docket PAC-E-13-04).  287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285.976 0 0 0 PMI's point of Bridger Coal Company Rived assets and the amount of deferred tax expense associated with fixed factor that have been previously been paid by customers at a tax rate higher than tournent tax and the amount of the probable of being refunded as the temporary book-lax differences reverse and the am 287313 105.450 RL - Non-ARO Liability related to removal costs.    Contra-Carbon Decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general or decommissioning acrual that was directed to be a regulatory asset per the Idaho general contraction or decommissioning acrual that was directed to be a regulatory asset per the Idaho general contraction or decommission and portation of the per Idaho general contraction or decommission acrual that was directed to be a regulatory asset per the Idaho general contraction or decommission and portation or decimal			•	( 2,22 .,. 30)	, , , , , , , , , , , , , , , , , , , ,				This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 PMils portion of Bridger Coal Company fixed assets - Accounting adjustment to record the amount of deferred tax expense associated with fixed Assets - 100.121 RL - Effects of Ratemaking - Fixed Assets (190.868.502) 0 0 0 Units have been previously been paid by outsomers at a tax rate higher than tournent tax as a tax rate higher than tournent tax as a set of the probable of being refunded as the temporary book-lax differences reverse and the amount of deferred tax expense associated with fixed that have been previously been paid by outsomers at a tax rate higher than tournent tax as a fixed Assets (190.868.502) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 3,285,976 3,285,976 0 0 0 PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to to record the amount of deferred tax expense associated with fixed that have been previously been paid by customers at a tax rate higher than the current tax and the seminary book-tax differences reverse and the amount of the seminary book-tax differen	287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	(	order/stipulation (Docket PAC-E-13-04).
Accounting adjustment to record the amount of deferred tax expense associated with fixed 287187 100.121 RL - Effects of Ratemaking - Fixed Assets (190,868.502) 0 0 0 0 are probable of being refunded as the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability elated to removal costs.    Accounting adjustment to record the amount of deferred tax expense associated with fixed that have been previously been paid by customers at a tax rate for the current tax of the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability related to removal costs.    Operating lease assets established pursuant to the new leasing accounting standards unc	287180	100 122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3 285 076	3 285 076	0	0		Regulatory liability established to account for the deferral of protected property-related EDIT for
that have been previously been paid by customers at a tax rate higher than the current tax 287187 100.121 RL - Effects of Ratemaking - Fixed Assets (190,868,502) 0 0 0 are probable of being refunded as the temporary book-tax differences reverse and the am 287313 105.450 RL - Non-ARO Liability 253,754,340 0 0 0 Regulatory liability related to removal costs.  Operating lease assets established pursuant to the new leasing accounting standards unc	201 103	100.122	The Ended of Material Ring - Fixed Places - Fixed Field Office	3,203,370	3,203,376	U	U		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287187         100.121         RL - Effects of Ratemaking - Fixed Assets         (190.888,502)         (190.888,502)         0         0         lare probable of being refunded as the temporary book-lax differences reverse and the am 253,754,340           287313         105.450         RL - Non-ARO Liability         0         0         Regulated to removal costs.           Operating lease assets established pursuant to the new leasing accounting standards uncompanies.         0									that have been previously been paid by customers at a tax rate higher than the current tax rate and
Operating lease assets established pursuant to the new leasing accounting standards und		100.121	RL - Effects of Ratemaking - Fixed Assets			0	0	(	are probable of being refunded as the temporary book-tax differences reverse and the amount of
286915 425.155 ROU Asset (Operating Lease) (2,685,664) (2,685,664) 0 0 0 0 842.	287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	(	Regulatory liability related to removal costs.
20010 720.100 1100 1100 1100 1100 1100 1100 110	286015	125 155	ROLL Asset (Operating Lease)	(2.695.664)	(2.695.664)	0	0		
	200313	420.100	NOO nook (Operating Lease)	(2,000,004)	(2,000,004)	U	0		1042.

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157.570.922)	0	0		Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a changia 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		Solar ITC Basis Adjustment	(23.245)	(23.245)	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		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 Rounding	UT Klamath Relicensing Costs	8,680,735 12	8,680,735 12	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Subtotal - p	275		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
		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 Plant and not in Columns C & D are included in Column E
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

Scriedule AL	A	В	С	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
		,	Related	Related	Related	Related	Justification
Account 283							
287849	egulatory Assets 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29.360.874				
287849	415.411 Contra RA - Deer Creek Abandonment - CA	29,360,874	29,360,874	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411 Contra RA - Deer Creek Abandonment - CA 415.412 Contra RA - Deer Creek Abandonment - ID	635,747	635,747	0			Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.413 Contra RA - Deer Creek Abandonment - ID  415.413 Contra RA - Deer Creek Abandonment - OR	2.768.116	2.768.116	<u> </u>	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.      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		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
		2.521,714	2.521.714	0			Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287845 287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	2,521,714 812.598	2,521,714 812.598	0	0		Regulatory asset to record WX contra regulatory asset for Deer Creek abandonment.      Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	U	U		
							Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1.168.493	1,168,493	0			pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
207000	415.425 Contra RA - Univva Pension	1,100,493	1,100,493	U	U		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
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0			Oldisposition.
20/000	415.421 Contra RA - UNIVVA PERSION - WA	1,990,706	1,990,706	U	U		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	186.067	186.067	0	0		O Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the
200923	413.720 Contra IX - Choire OX	100,007	100,007	U	•		Contra regulatory asset = OR.  Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591	0	0		O Cholla U4 Regulatory asset established to account for the estimate of diffective amounts in the
200920	413.725 Contra IVA - Choice Of	314,331	314,391	U	•		Contra regulatory asset = 01.  Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	556.306	556,306	0	0		O Cholla U4 Regulatory asset - WA/FERC.
200521	413.731 Contra IX - Choice O4 Closure WAT ENC	330,300	330,300	U	•		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927	415.730 Contra RA - Cholla U4 Closure WY	104.574	104.574	0	0		O Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the
200521	415.750 Conta NA - Cholia O4 Closure W1	104,574	104,374	U	U		Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.964.990)	(3.964.990)	0			0 by AMI to be amortized over 10 years.
200930	413.420 RA = 2020 GRC = Weters Replaced by AlWi = OR	(3,304,330)	(3,304,330)	U	U		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(61,990,559)	(61,990,559)	0	0		0 retirement obligations.
201042	100.401	(01,550,555)	(01,000,000)	<u> </u>	•		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
287911	415.699 RA - BPA Balancing Account - OR	(1.919.561)	(1.919.561)	0	0		orewarded with a credit to their bill. Moved from 2014 account 137332.
20/3/1	410.000 TVA - Dr. A Dallaticing Accounts - Off	(1,515,501)	(1,515,501)		•		Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54.489)	0	0		0 parks to direct utility service.
		(0.1,100)	(0.,100)				Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994	415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0		0 directed in the California general rate order/stipulation.
		(,)	(,)				Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935	415.936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474,855)	0	0		0 inventory from decommissioning.
	······,	(,)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		0 sales proceeds of inventory from decommissioning.
	,		,,				Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		0 sales proceeds of inventory from decommissioning.
							Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899	415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0		0 sales proceeds of inventory from decommissioning.
	,						Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931	415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0		0 flowthrough related to the Cholla U4 closure.
	•	,	, , ,				Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0		0 Cholla U4 closure.
							Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0		
							Regulatory asset established for Wyoming'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		
							Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913	415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		0 Solar Program.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
							Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0		pursuant to an energy cost adjustment mechanism.
							Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0		pursuant to an energy cost adjustment mechanism.
					-	-	

					Re	regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0		0 pu	ursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0			egulatory asset established for noncurrent portion of recoverable net power costs in Wyoming ursuant to a power costs adjustment mechanism.
			0		Re	egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0			equest for proposal for new generation.  egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	(	0 0 re	equest for proposal for new generation. egulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	(	0 fro	om customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0		0 fro	egulatory asset/liability established to record funding for qualifying intervenors that are collected om customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518.986)	(518.986)	0			egulatory asset/liability established to record funding for qualifying intervenors that are collected om customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0		Re	egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
			0		Re	egulatory order. egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0		0 0 re	egulatory order. egulatory asset established to record costs incurred for demand side management which are
					an	mortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	(	0 0	
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0		0 to	egulatory asset established to record Idaho's share of the deferral of increased depreciation due the implementation of new rates on January 1, 2014.
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0		R	Regulatory asset established to record Utah's share of the deferral of increased depreciation due the implementation of new rates on January 1, 2014.
					Re	egulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0		0 du	ue to the implementation of new rates on January 1, 2014. eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0		0	egulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0		0 Re	esiliency Programs.
						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
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0	(	0 wi	ith the applicable state commissions.  equilatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	(	0 0 an	mortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0		0 sta	egulatory liability established for the portion of environmental remediation costs for which the late of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0		0 Re	egulatory 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			egulatory asset established to track the recoverable expenses associated with post-retirement enefits liability.
			U		Re	egulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	(		lemorandum Account pursuant to Docket 19-05-042.  egulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	(	0 en	mission allowances .
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0		0 su	egulatory asset for the Wyoming allocated portion of a settlement associated with damages ustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0		0 Re	egulatory 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	(		he book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0		0 su	egulatory asset for the Wyoming allocated portion of a settlement associated with damages ustained at the Lake Side generating plant.
					Re	egulatory asset established to record Wyoming's share of liquidating damages on outages at aughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	(	0 20	013 Energy Cost Adjustment Mechanism (ECAM).
					no	AP account used for financial statement presentation purposes to reclass the current and oncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977         415.885         RA - Noncurrent Reclass - Other           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0			a credit balance. Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0		Pi	ilot Program set up in March 2018 to record costs and collect fees connected to Oregon
					Re	ansportation electrification pilot programs. egulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0		0 Cc	orporate Activity Tax incurred and the amount already recovered from customers.  eclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass			0		Re	egulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0			018. regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0		0 in	2018.
		(000 :	-		As	egulatory asset established as an offset to the increase in post-employment obligations. sset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0		Re	suance, or over the life of the new issuance if the original issuance was refinanced.  egulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					fa	cility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	(	0 re	everely damaged by flooding and the related debris flow and is being removed rather than being spaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0		0 pc	eg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's ortion of redemption cost.
287996         415.675         RA - Preferred Stock Redemption Loss - UT           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102) (10,369)	0		0 Re	eg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's eg Asset established to record Washington's portion of stock redemption costs.
2007 Tot Frontiag Growt Frogority (COS) - 1971	(10,009)	(10,009)			Re	egulatory asset established to capture the noncurrent portion of the difference between renewable
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0		0	nergy 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			egulatory asset established for the noncurrent portion of costs incurred with an Oregon hotovoltaic 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 Re	egulatory asset established for the UT Solar incentive program costs.
					an	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar trays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0		be	etween book basis and tax basis for the solar arrays. This is the revenue requirement gross-up or that difference.
201021 100.110 101-00lal 110 Basis Aujastinont - 01033 Op	(31,324)	(51,524)	U		0 10	Luias unici cince.

						Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	(	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		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		Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
	1.7.7.7					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages 287906 415.863 RA - UT Subscriber Solar Program	(111,869) (477,156)	(111,869) (477,156)	0	0	(	Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established for the UT Subscriber Solar Program.
28/906 415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	<u> </u>	U		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	4,249,328	4,249,328	0	0		
287639 415.510 RA - WA Colstrip #3	(1,077)	(1,077)	•			Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
267639 413.310 RA - VVA COISIIIP #3	1 1		0	0	,	generating plant.  Regulatory asset established to account for the impacts of the Washington decoupling mechanism
286904 415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	(	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	(	and 2018.
287848 320.281 RA - Post Retirement Settlement Loss	(684,959)	(684.959)	0	0		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
	(001,000)	(001,000)				Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0		on Utah's allocable share of the post-retirement medical settlement loss.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	(	recovered in excess of insurance claims incurred.
						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	(4,088,908)	(4,088,908)	0	0	(	
007000 445007 54 5 4474	/ 10 100 10T	440 400 407				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287886 415.837 RA - Frozen MTM FERC 283 - Other	(10,423,467)	(10,423,467)	0	0		asinare.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(657,828)	(657.828)	0	0		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		Represents the funded pension asset under FAS 158.
286909 720.815 FAS 158 Post-Retirement Asset	(4.205.004)	(4.205.004)	0			The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
	, , , , , , , , ,	, , , , ,				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	(	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	(	the west side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(79,151)	(79,151)	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		Regulatory asset established for prepaid aircraft maintenance costs.
287909 210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
		1				Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	(	months or less.  Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0		12 months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	(	Book-tax difference associated with the timing of deductibility of property taxes.  Prepaid property tax book to tax differences for which the accumulated deferred income tax liability.
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
287664 210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0			Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
			0	0		months or less.  Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(	137511.  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,
287564 425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0		escalated, over a period of 9 years for habitat enhancement.  Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0		Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369.250	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		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		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding Subtotal - p277	(365,071,741)	(356,437,832)	0		(126,374	
Less FASB 109 Above if not separately removed	(91,924)	(356,437,832)	0		(120,374	/
Less FASB 106 Above if not separately removed	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

ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to Plant and not in Columns C & D are included in Column E
 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									
	Rate Base	Income Tax							
Source	Adjustment	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 135k							

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,20
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)	(508,985,153)	(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)	(104,022,062)	(533,294,193
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	(351,666,905) A	(57,219,915) B	(408,886,820)
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

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

						TA	BLE 3: Annual Tr	acking of (Excess)	or Deficient ADIT						
				FERC 1	ransmission Alloc	able Excess Defer								Formula Rate Inputs	
-					Protected E	DIT (RSGM)								Unam	ortized
	Remaining	Trans	mission	Remaining	Gen	eral	Remaining	Intan	gible	Remaining	Non-Prot	ected EDIT	Annual	(Excess) / D	eficient ADIT
	Regulatory	(344,4	474,995)	Regulatory	(5,796		Regulatory	(1,395		Regulatory	(57,2	19,915)	Amortization		Average
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)
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	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	0	(6,863,846)	(293,524,949)	(296,956,872)
9. 12/31/2026 10. 12/31/2027	53.2 53.2	(6,475,094)	(283,158,670)	18.5 18.5	(313,337)	(2,822,988)	18.5 18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)
10. 12/31/2027 11. 12/31/2028	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5		(528,615)		0	0	(6,863,846)	(279,797,257)	(283,229,180)
12. 12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415) (75,415)	(453,200)		0	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	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	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	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	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	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	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	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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(114,806,226)	(118,043,773)
36. 12/31/2053 37. 12/31/2054	53.2 53.2	(6,475,094)	(108,331,132)		0	0		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)
38. 12/31/2055	53.2	(6,475,094)	(101,856,038) (95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(105,093,585)
39. 12/31/2056	53.2	(6,475,094)	(88.905.850)		0	0		0	0		0		(6,475,094)	(88.905.850)	(90,610,491)
40. 12/31/2057	53.2	(6,475,094)	(82,430,756)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(11,204,722)	(14,442,269)

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

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

### Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related	450,000,707	Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	26.9621%	42,955,89
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	(
			Net Plant	
	Other Included		Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	26.9621%	24,79
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715	<del>-</del>	42,980,68
	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		
_	D:// (1: 0 1: T)	(4)		

#### Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

(1)

- 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

ine	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			298,50
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,658,82
5	Miscellaneous General Revenues		detail below	182,60
6	Account 454 subtotal		(Sum Lines 1-5)	6,205,04
	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		C
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	11010 2	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
13	Appendix A input: Gross Revenue Credits  Detail for selected items above		(Sum Lines 6 &12) =	98,029,233
13			(Sum Lines 6 &12) _	98,029,233
13	Detail for selected items above		(Sum Lines 6 &12) =	
13	Detail for selected items above  Miscellaneous General Revenues		(Sum Lines 6 &12) =	15,820
13	Detail for selected items above  Miscellaneous General Revenues Rents - General		(Sum Lines 6 &12) =	15,820 714,340
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases		(Sum Lines 6 &12) =	15,820 714,340 1,379,839
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases  Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12) _	15,820 714,340 1,379,839
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12) =	15,820 714,340 1,379,839 (
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12) =	15,820 714,340 1,379,839 0 0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12) =	15,820 714,340 1,379,839 0 0 2,110,000 8.659
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12) =	15,820 714,340 1,379,839 0 0 2,110,000 8.659
113	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue  Distribution Underbuild		(Sum Lines 6 &12) =	15,820 714,340 1,379,839 0 2,110,000 8.659 182,603
113	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	98,029,233 15,820 714,340 1,379,839 0 2,110,000 8.659 182,603

### Notes

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

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

134

135

136

136b

137

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

Return and Taxes with 100 Basis Point increase in ROE
A 100 Basis Point increase in ROE and Income Taxes

Amortized Investment Tax Credit

Grossed up Excess or Deficient ADIT Amortization

Income Tax Component =

Total Income Taxes

ITC Adjust. Allocated to Trans. - Grossed Up

Appendix A input: Line 127 + Line 137 from below

Attachment 5

(Line 134 \* (1 / (1 - Line 131)

Appendix A (Line 135c)

324,466,031

(607,341)

(805,348)

65,707,403

(27,810,806)

37,091,249

100 Basis Point increase in ROE				1.009
alculation				
		Notes	Reference (Appendix A Line or Source)	
Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91
Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01
Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07
Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.80
Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75
Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80
Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35
Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00
Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52
Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.879
Investment Return = Rate Base * Rate of Return	urn		(Line 52 * Line 126)	287,374,782
re Income Taxes				
				04.00
	alta.			21.00 4.54
			Deviateta tay anda	4.54 0.00
p = percent of federal income tax deduc			Per state tax code	
I OIT = T / /4 T)	=   - {[(  - 5   )   (  - F   )] / (  - 5     F     p)} =			24.59
, ,				32.60
1 / (1-1)				132.60
ITC Adjustment				
	Debt percent Preferred percent Common percent  Debt Cost Preferred Cost Common Cost  Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)  Investment Return = Rate Base * Rate of Return Income Taxes  Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compon p = percent of federal income tax deduct T CIT = T / (1-T) 1 / (1-T)	Debt percent Preferred percent Preferred percent Common percent  Debt Cost Preferred Cost Common Stock  Debt Cost Preferred Stock Common Stock  Debt Cost Preferred Stock Common Stock  Weighted Cost of Debt Weighted Cost of Preferred Preferred Stock Weighted Cost of Preferred Preferred Stock Weighted Cost of Preferred Preferred Stock Weighted Cost of Common Common Stock  Rate of Return on Rate Base (ROR)  Investment Return = Rate Base * Rate of Return  Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T CIT = T / (1-T) 1 / (1-T)	Debt percent Preferred Percent Preferred Stock Common percent Debt Cost Preferred Stock Common Dest Preferred Stock Common Dest Preferred Stock Common Cost Preferred Stock Common Stock  Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Cost Common Stock Common Stock Common Stock Common Stock  Weighted Cost of Debt Weighted Cost of Preferred Preferred Stock Common Stock  Rate of Return on Rate Base (ROR)  Investment Return = Rate Base * Rate of Return  to Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T T = 1 - { [ (1 - SIT) * (1 - FIT) ] / (1 - SIT * FIT * p) } = CIT = T / (1-T) 1 / (1-T)	Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Lines 90 + 110 + 116)) (Line 110 / (Line 110 / (Lines 90 + 110 + 116)) (Line 111 / (Line 110 / (Line 1

CIT = (T/1-T) \* Investment Return \* (1-(WCLTD/R)) =

Excess or Deficient ADIT Amortization Adjustment \* 1 / (1-T)

#### PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ons				Detail/notes
		rootnotes			
					-
January	Monthly Balances		2020	6,499,110,523	
			2020		
			2020		
May					
June	Monthly Balances		2020	6,559,268,662	
October					
November	Monthly Balances		2020	7,369,900,273	
December	207.58g		2020	7 627 712 649	_
		(Note M)			Appendix A input
Transmission Flant in Gervice	(adili lilica 1-10)/10	(140tC IVI)	i i uc-up	0,707,027,000	Appendix A injut
Calculation of Distribution Plant In Service	Course		Voor	Palance	
					<u> </u>
February	Monthly Balances		2020	7,328,231,103	
				7,300,041,466	
July	Monthly Balances		2020	7,450,619,522	
August	Monthly Balances		2020	7 477 868 581	
	206.75g		2020		<del>-</del>
Distribution Plant In Service	(sum lines 15-27) /13		True-up	7,435,339,493	
Calculation of Intangible Plant In Service	Source		Year	Balance	
		(NI-4- NI)			Amount of Amount
Intangible Plant in Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,035,128,705	Appendix A input
December	206.99b		2019	1,287,632,918	-
December	207.99g		2020	1,349,470,354	-
General Plant In Service		(Note N)			Appendix A input
	\ \	(	mao ap	1,010,001,000	· re
Calculation of Production Plant In Service	Source		Year	Ralance	
				12,370,876,825	<u> </u>
February					
	Monthly Balances		2020	12.331.473.673	
			2020	12,341,032,333	
July					
	Monthly Balances		2020		
				12,342,937,193	
					] -
Production Plant In Service	(sum lines 35-47) /13	·	True-up	12,369,458,887	
Flectric Plant Sold	207.102a			0	_
	o_g				
Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	28 865 805 704	Appendix A input
	July August September October November December  Calculation of Distribution Plant In Service December January February March April May June July August September October November December Distribution Plant In Service  Calculation of Intangible Plant In Service December December December Intangible Plant In Service December	December January January Monthly Balances July Monthly Balances Monthly Ba	December January Monthly Balances September Monthly Balances Monthly Balances Monthly Balances September Monthly Balances Monthly Balances October Monthly Balances Monthly Balances Monthly Balances October Monthly Balances Mont	December	December

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/notes
Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
51 December	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	1,919,647,691	
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	(sum lines 51-63) /13 (Note M)	True-up	1,906,939,776	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source	Year	Balance	
65 December	Prior year 219.26c	2019	2,925,945,710	-

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	00	Innoven.	Monthly Balances		0000	2.934.997.211	1
		January			2020		1
		February	Monthly Balances		2020	2,944,275,705	1
		March	Monthly Balances		2020	2,954,721,200	1
		April	Monthly Balances		2020	2,964,360,200	1
		May	Monthly Balances		2020	2,973,482,499	1
		June	Monthly Balances		2020	2,980,206,359	1
		July	Monthly Balances		2020	2,985,123,053	ı
		August	Monthly Balances		2020	2,996,473,151	ı
		September	Monthly Balances		2020	3,000,362,381	ı
		October	Monthly Balances		2020	3,004,562,640	,
		November	Monthly Balances		2020	3,011,118,486	ľ
		December	219.26c		2020	3,027,035,454	ľ
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,977,128,004	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	2
	79	December	Prior year 200.21c		2019	652,942,422	ı
		December	200.21c		2020	689,402,579	ı
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	671,172,501	1
		Calculation of General Accumulated Depreciation	Source		Year	Balance	;
	82	December	Prior year 219.28c		2019	493,756,071	l
	83	December	219.28c		2020	508,181,970	j
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	500,969,021	
							1
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	;
	85	December	Prior year 219.20 through 219.24		2019	4,731,395,492	ı
	86	January	Monthly Balances		2020	4,585,031,922	ı
		February	Monthly Balances		2020	4.528.246.623	ı
		March	Monthly Balances		2020	4,598,112,855	ı
		April	Monthly Balances		2020	4,624,877,115	1
		May	Monthly Balances		2020	4,649,219,468	1
		June	Monthly Balances		2020	4,650,202,123	۱
		July	Monthly Balances		2020	4,680,672,153	ı
		August	Monthly Balances		2020	4,710,199,699	ı
					2020		1
		September	Monthly Balances		2020	4,608,974,819	1
		October	Monthly Balances			4,639,403,458	1
		November	Monthly Balances		2020	4,670,818,834	1
		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	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,011,158,481	
1 '	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	10,682,330,982	

#### Materials & Supplies

waterials & Supplies					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
Undistributed Stores Expense		Prior Year	227.16c	0	0
		Current Year	227.16c	0	0
39	(Note N)	Appendix A input	True-up	0	beg-of-year and end-of-year average
Construction Materials & Supplies		Prior Year	227.5c	162,913,741	
42	(Note N)	Current Year Appendix A input	227.5c True-up	176,943,869 169,928,805	5 beg-of-year and end-of-year average
	, ,				
Transmission Materials & Supplies		Prior Year Current Year	227.8c 227.8c	852,235 1,231,929	
45	(Note N)	Appendix A input	True-up		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
Amortized Investment Tax Credit			Net Plant Allocator		_
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	(2,252,575)	26.96%	(607,341)	
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			<u>_</u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate basε	Average	46,976	26.96%	12,666	(enter negative in Appendix A)

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#### 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-transmissio Related	
Land Held for Future Use							
		Prior Year	214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input	True-up		2,668,724		beg-of-year and end-of-year average
						-	

ts to A & G Expense					
ine #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
ided Membership Dues Expense					
ded 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	40,333	
Energy Storage Association	component of 335 Ln 1b	6.750	377,000	6.750	
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
National Electrical Association  National Electric Energy Testing Research and Application Center (NEETRAC	component of 335 Ln 1b	20,000		20,000	
National Electric Energy Testing Research and Application Center (NEETRAC North American Transmission Forum, Inc.	component of 335 Ln 1b	94,596	94.596	20,000	
			94,596	4.000	
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 Committe€	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	
Other (individually less train \$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		
Total	(Note C)	Appendix A Input		676.503	
D First PROP		A	-1500-	4.545.000	
Fixed PBOP expense Actual PBOP expense		Annual Update Information Attachement 17	iai riiing	1,515,896 1,515,896	
Adjusted total (Current year actual)		Appendix A Input	True-up	0 /	Authorized Filled Expense minus Actual Expense
erty Insurance					
Property Insurance Account 924		323.185b		4,494,291	
	(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  Directly Assigned A&G  Specific Transmission related Regulatory Expense:  Federal Energy Regulatory Commission Annual Fee Annual Fee - Indra 350.376 Annual Fee - Indra 350.386 - Indra 50.376 - Indr		ransmission
Directly Assigned A&G	ppendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	
Federal Energy Regulatory Commission  Annual Fee Annual Fee - hydro 350.37d 2,230,645 2,230,645 Annual Fee - hydro 350.38d 2,175,960 2,175,960	Directly Assigned A&G	
Annual Fee         350.37d         2,230,645         2,230,645           Annual Fee - hydro         350.38d         2,175,960         2,175,960	pecific Transmission related Regulatory Expense:	
Annual Fee - hydro 350.38d 2,175,960 2,175,960	Federal Energy Regulatory Commission	
	Transmission Rate Case	730,619
Other Regulatory 350.40d 671,057 398,450 272,607	Other Regulatory	
67 Total sum 5,808,281 3,359,714 2,448,567	67 Total	<b>3,359,714</b> 2,448,567

#### Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Safety Related Appendix A Input		Netails .	
Appellular a Little as, Descriptions, Notes, Tomino, Tinage as and institutions  Directly Assigned A&G		Amount	Appendix A iliput	related	Details	
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	Sup	100
-----------	---------	-------	------	-----	-----

		Form No. 1	Education & Outreach			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	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
125 STT = State Income Tax Nate of Composite	(Note G)	4.5470	Enter Average State Income Tax Nate

#### Adjustments to Transmission O&M

,	one to Transmission sum					
					Transmission Related	
					Appendix A	
Appendi	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	input	Details
53	Transmission O&M	321.112b	210,891,669	(250,424)	210,641,24	5
1						
i	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0			
	(561.1) Load Dispatch-Reliability	321.85b	Ó			
	(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 Developmen	321.89b	2,375,511			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,293,495	0	11.293.49	Adjustment for Ancillary Services Accounts 561-561.5
			,===,	_	,,	
55	Less: Account 565	321.96b	141.188.225	0	141,188,225	
	2000: A0000111: 000	021.000	111,100,220		141,100,22	
1			1			

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

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,932,710 Appendix A Input

#### Other adjustments to rate base

ndix A Line #s. Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount						
Network Upgrade Balance									
	Prior Year	Enter negative	(88,187,062)						
	Current Year	Enter negative	(147,761,488)						
		<u> </u>							
50 Network Upgrade Balance (No	ote N) Appendix A inp	ut True-up	(117,974,275) beg-of-year and end-of-year average						
			-						

#### Depreciation Expense

Deprecia	tion Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	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
Ge	neral 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
Inta	ngible plant			
1	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
1				

#### Less Regulatory Asset Amortizations Account 930.2

Α	opendix 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 section								
	31	Total	sum	0 Appendix A Input						

Schedule 1 Reconciliation

### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Su															
	nmary Year	Action													
Step Month 1 April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2)	240												
	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	expected to be in service in Year 2 (e.g., 2011)												
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula													
4 May	Year 2	Post results of Step 3													
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)													
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)													
7 April	Year 3	Reconciliation - actual data													
8 April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to I	be in service in Year 3 (e.g., 2012)												
Worksheet															
Step Month	Year	Action													
1 Anril	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2)	040)												
I April	Tear 2	Rev Reg based on Year 1 data	Must run Appendix A to get this number (without in												
		- Nev req based on fear I data	Must run Appendix A to get this number (without in	puis in lines 16 or 34 of Appendix A)											
2 April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	ownered to be in coming in Year 2 (e.g. 2011) in proin	relies and non-lates for actuals as insule	to Attochment 7 (but not Annondia A)	) for tous up									
2 Арш	Plant In Service	TO estimates all transmission cap Adds and GWP for Teal 2 weighted based on worlds	expecied to be in service in real 2 (e.g., 2011) in proje	cuon and populates for actuals as inputs	to Attaciment / (out not Appendix A	y ioi tide up.	CWIP		Plant In Service				CWIP		
	(A)	(B) (C) (D)	(E) (F)	(0)	n m	(J)		(L)	(M)	(N)	(0)	(D)	(Q)	/D)	(0)
	(A) Monthly Additions	Monthly Additions Monthly Additions Monthly Additions	(E) (F) Monthly Additions Monthly Additions	(G) (I Monthly Additions Monthly	f) (I) Additions Monthly Additions		(K) Monthly Additions	(L)	Other Transmission PIS	Energy Gateway	Other Transmission PIS	(P) Energy Gateway	Transmission CWIP	(R) Transmission CWIP	(S) Input/Total
	Other Transmission PIS	Energy Gateway Energy Gateway	Energy Galeway Energy Galeway	Energy Galeway Energy		Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	input rotal
	(Excl Energy Gateway)	Segment B Segment C			ent G Segment H	Total (Segments B-H)	(Gateway only)	weighting	Allouit (A X L)	Allibulit (3 X E)	(M / 13)	(147 15)	Allouit (K X E)	(0713)	
CWIP Balano	(Exci Ellelgy Galeway)	Segment b Segment C	Segment D Segment E	Segment Segment	ento Segmentii	Total (Segilletts D11)	(Galeway Uliy)								
Dec (prior yes								13							
Jan								12							
Feb								11							
Mar								10							
Apr								0							
May								8							
Jun								7							
.lul								6							
Aug								5							
Sep			1 1					4							
Oct								3							
Nov								2							
Dec								1							
Total												-			
	sion Plant Additions and CWIP (we														
									Input to Line 16 of Appendix A					F	Not for true-up
									Input to Line 34 of Appendix A						Not for true-up
Step Month	Year	Action												<u>.                                    </u>	1
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula							Estimated Life			58			
		\$ -	Must run Appendix A to get this number (with input	s in lines 16 and 34 of Appendix A)					Estimated Depreciation for	Attachment 7					
									Jan	11.5		-			
4 May	Year 2	Post results of Step 3							Feb	10.5		-			
		\$	Must run Appendix A to get this number (with input	s in lines 16 and 34 of Appendix A)					Mar	9.5					
									Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)							May	7.5		-			
		\$ -							Jun	6.5					
									Jul	5.5					
									Aug	4.5					
									Sep	3.5					
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)							Oct	2.5					
о ирп	10010	\$ - Rev Req based on Prior Year data	Must run Appendix A to get this number (without in	nuts in lines 16 or 34 of Annendix A)					Nov	1.5					
		- THE TOOL DESIGN OF THE TOOL DESIGN		para a management A)					Dec	0.5					
									Total Estimated Depreciat						
									Louinaco Depreda						
7 April	Year 3	Reconciliation - actual data													
, гри	10010	\$ - Result of Formula for Reconciliation	Must run Appendix A to get this number (with input	s in lines 16 and 34 of Annendiv A											
		· · · · · · · · · · · · · · · · · · ·													

### PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

	Attachment 7 - Transmission Enhancement Charge Worksheet																	
Line																		
1	New Plant Carrying (																	
2	Fixed Charge Rate	(FCR) if not C Formula Line		d of Construction (CIAC)	)													
3	A	157		Net Plant Carrying Charge	without I	Depreciation					9.0505%							
4	В	164			per 100 E	Basis Point in ROE without	Depreciation				9.5659%							
5	С			ine B less Line A							0.5154%							
6	FCR If CIAC																	
7	D	158		Net Plant Carrying Charge	without I	Depreciation, Return, nor I	ncome Taxes		2.8067%									
	The FCR resulting fr																	
	Therefore actual rev In the True-up, the a			hange based on cost data	for subs	sequent years												
	Columns and rows n																	
			(1	Energy Gateway only)			ateway Segment B-H)			gy Gateway Segment	t B-H)							
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment																		
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	oints)	0			50			50									
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	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 Exp	oense	-			33,842,646			-			-						
			13 Month Net						13 Month Net			13 Month Net						Transmission incentive
			Plant or CWIP			13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation Rev	enue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged V		(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010	-	-	-	287,225,425 287,225,425	4,836,783 4,836,783	30,832,075 31.572.250	-	-	-	-	-	-	\$ 30,832,075 \$ 31.572.250	\$ \$ 31.572.250	30,832,075	\$ 740.175
17	W 9.8 % ROE	2010			-	784,113,653	13,727,954	84,694,038			-		-		\$ 84,694,038	\$ 31,372,230	84,694,038	\$ 740,175
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	\$ 87,110,604		\$ 2,025,161
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	112,730,113	-	-	-	-	-		\$ 112,730,113	\$	112,730,113	
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-		-	1,039,140,449 1,164,054,968	18,682,869 21,135,829	115,407,960 126,488,443	-	-	-	-	-		\$ 115,407,960 \$ 126,488,443	\$ 115,407,960 \$	126,488,443	\$ 2,677,847
24	W Increased ROE	2014			-	1,164,054,968	21,135,829	129,488,192			-		-		\$ 129,488,192		120,400,443	\$ 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 28	W 9.8 % ROE W Increased ROE	2016 2016	-		-	1,463,059,094 1,463,059,094	29,386,385 29,386,385	161,800,321 165,570,599	-	-	-	-	-	-	\$ 161,800,321 \$ 165,570,599	\$ \$ 165,570,599	161,800,321	\$ 3,770,278
28 29	W 9.8 % ROE	2016				1,439,903,455	29,467,919	159,786,157	-	-	-	-	-		\$ 159,786,157	\$ 100,070,099	159,786,157	\$ 3,110,216
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	450 000 405	\$ 3,642,205
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-			1,386,203,297 1,386,203,297	27,215,321 27,215,321	152,673,435 156,245,657	Ī .	-	-	Ī .	-		\$ 152,673,435 \$ 156,245,657	\$ 156,245,657	152,673,435	\$ 3,572,222
35	W 9.8 % ROE	2019	-			1,471,003,295	28,854,427	161,987,351	-	-	-	-	-		\$ 161,987,351	\$ 130,243,037 \$	161,987,351	\$ 3,312,222
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	s	215,869,112	
38 39	W Increased ROE W 9.8 % ROE	2021 2022	-	-	-	1,962,873,457	38,219,556	220,927,403	-	-	-	-	-	-	\$ 220,927,403	\$ 220,927,403		\$ 5,058,291
40	W 9.8 % ROE W Increased ROE	2022	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$	-	•
41	W 9.8 % ROE	2023	-		-	_		-	-			-		-	s -	s		•
42	W Increased ROE	2023	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
43	W 9.8 % ROE	2024	-		-	-	-	-	-	-	-	-	-	-	\$ -		-	
44	W Increased ROE W 9.8 % ROE	2024 2025	-	-	-	-	-	-	-	-	-	-	-	-	S -	5 -		5 -
45 46	W 9.8 % ROE W Increased ROE	2025 2025	-		-	-	-	-	Ī .	-	-	Ī .	-		e -	\$		e
46	W 9.8 % ROE	2025			-	]	-		]	-	-	]	-		s -	· .		•
48	W Increased ROE	2026	-		-	-	-		-	-	-	-	-		\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$		
50	W Increased ROE	2027	-		-	-	-	-	-	-		-	-		\$ -	\$ -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028	-		-	-	-	-	-	-	-	-	-		S -	\$	-	e
52 53	W Increased ROE W 9.8 % ROE	2028			-		-				-				s -	- 9		-
54	W Increased ROE	2029	-	-	-	-			-	-		-			\$ -	s -		\$ -
55						-	-		-	-		-	-			\$		
56			1						-							\$ -		\$ -

#### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2020

New	Γ	Oregon		Washingtor	1	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	/ A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
1 2 3 4 5 6 7 8 9	1 350.2 Land Rights       3 352 Structures and Improvements       3 353 Station Equipment       4 354 Towers and Fixtures       3 356 Poles and Fixtures       3 356 Overhead Conductors and Devices       7 357 Underground Conduit       3 358 Underground Conductors and Devices       3 359 Noads & Trails       0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	2 390 Structures and Improvements 3 391 Office Furniture and Equipment - Furniture 4 391.2 Office Furniture and Equipment - Personal Computers 5 391.3 Office Furniture and Equipment - Equipment 6 393 Store Equipment 7 394 Tools, Shop and Garage Equipment 8 395 Laboratory Equipment 9 397 Communication Equipment 9 397.2 Communication Equipment 9 398 Misceillaneous Equipment	88,266,669.98	0.00% 2.07% 3.64%	29,311.22 13,329,259.69		4,069,572.16	0.00% 1.99%	85,283.36 98,159,014.98	2.05% 2.55% 4.97%		1.87% 2.28% 5.56%	385,400.84	0.00% 1.76%	4,867.64 13,525,086.56		
23 24 25	4 303 Miscellaneous Intangible Plant															5.00% 4.82% 3.96%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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.
- New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

																					* SA 876 was termin	ated in Dec. 2020				
							OA	TT (Part III - N	letwork Service	- Average of o	surrent year and pr	for two years											1			Other
Column	ė	f1	12	f3	94	f5	95	17	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f		j1	j2	j3
Customer	PacifiCoro	RPA Yakama	BPA Gazlev	BPA Clarke PUD	BPA: Benton RFA	BPA Oregon	BPA CEC	BPA Airport	RPA WEID	Tri-State	Calpine Energy	Rasin Flectric	Disab USIs	LIPPO	WAPA	Avangrid Renewables LLC	Evelon	BPA South	BPA Idaho	NTUA	* 3 Phases Renewables Inc.			HAMPS	LIMPA	Decemb
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 894	NFO SA 876	Total NFO		OS RS 297	OS RS 637	OS RS 280
Jan Feb	8,241 8,420	6.86 7.22	3.36 3.43	28.06 33.75	1.26 1.40	0.10 0.17	0.11 0.02	0.18 0.12	- 1	18.83 19.79	15.52 16.10	10.88 11.14	48.52 51.36	0.01 0.01	0.01 0.01	31.50	0.67 0.64	285.63 281.51	97.89 106.56	2.63 2.49	:	551 567		379 405	65 65	93 79
March April	7,916 7,179	6.60 5.75	3.30 3.06	29.22 22.19	1.27 1.05	0.15	0.01	0.04	- 1	19.82 20.89	15.23 15.15	10.55 9.11	46.56 41.68	0.01 0.26		31.38 31.43	0.64 0.60	253.41 202.17	96.53 60.74	2.29 1.91	1	517 416		353 358	46 31	78
May Jun	7,928 9,239	5.40 4.99	3.03 3.25	12.33 13.03	0.22 0.36	0.06 0.13	- 1	0.01	- 1	10.83 15.39	17.53 17.89	7.87 9.67	34.91 47.14	0.53 0.55	2.39 3.44	32.38	0.99 1.03	121.04 161.95	75.85 80.88	1.95 2.08	1	327 394		538 684	69 122	115 138
Jul Aug	10,454 10,343	5.81 6.32	3.64 3.70	16.56 16.62	0.39	0.08	- 1		- 1	13.72 15.77	20.57 20.79	10.22 10.68	52.00 56.15	0.66 0.62	3.50 3.37	32.56	1.02 0.78	182.51 164.01	103.72 101.65	2.65 2.57	1	448 436		802 809	154 143	145 173
Sept Oct	9,402 7,765	5.81 6.36	3.58 3.11	14.20 21.06	0.31 0.85	0.01 0.25	0.04	- 1	0.59	14.30 16.29	19.45 15.66	9.83 9.67	45.81 42.75	0.55 0.13	3.29 0.68	32.54	0.95 0.90	135.64 228.88	92.92 82.59	2.19 2.08	1	381 464		732 390	144 74	160 109
Nov Dec	7,873 8,362	5.61 4.84	3.22 3.17	24.24 26.39	1.08 0.72	0.11 0.19	0.17 0.17	0.10 0.10	0.01 0.01	16.88 16.77	14.55 14.12	9.85 10.09	41.09 45.53	0.01 0.01	0.01 0.01	32.37 32.54	0.77 0.91	244.03 297.79	78.70 83.20	2.25 2.61	1	475 539		404 452	54 62	84 94
Total	103,121.88	71.57	39.85	257.65	9.28	1.53	0.52	0.55	0.61	199.28	202.56	119.56	553.50	3.35	16.71	383.04	9.90	2,558.57	1,061.23	27.70		5,516.96	]	6,306	1,030	1,335
Avg 12CP	8,593	5.96	3.32	21.47	0.77	0.13	0.04	0.05	0.05	16.61	16.88	9.96	46.13	0.28	1.39	31.92	0.83	213.21	88.44	2.31		459.75	J	526	86	111

g3 g4 g5  BPA BPA Idsho Po  LTP LTP LTP
CIP CIP CIP
SA 179 SA 656 SA 212
18 56 -
18 56 -
18 56 -
18 56 -
- 56 -
- 56
- 56
- 50
- 50
- 50
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- 56 - 56 - 72 672 2

Total Network	1%	Behind-the	Total Network
& OS	growth	Meter	Load
9,666	9,765	248	10,013
9,852	9,952	210	10,162
9,197	9,292	211	9,503
8,312	8,398	220	8,618
9,272	9,367	194	9,561
10,888	10,998	196	11,194
12,330	12,455	147	12,602
12,233	12,357	163	12,520
11,112	11,225	195	11,420
9,103	9,196	190	9,386
9,197	9,291	243	9,534
9,825	9,925	237	10,162
120,987	122,222	2,454	124,676
10,082	10,185	205	10.390

Divisor
Network + OS +
LTP
13,847
13,996
13,337
12,452
13,377
15,120
16,524
16,442
15,344
13,312
13,329
13,957
171,038
14,253

## PacifiCorp Attachment 9a1 - Load (Current Year)

												OATT (Part II	- Network Se	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton I	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 Eas	t BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NEO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	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		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	0.68	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		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

					Other	Service :		
Column			j1	j2	j3	j4	j5	j
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	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)

												OAT	T (Part III - Networ	k Service)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Energy												
											Solutions					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	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

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class RS / SA	Day	Time	OS RS 297	OS RS 637	OS RS 280	OS RS 262/263		Total OS
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

											OATT (F	art III - Network	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	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	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		Total OS
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 9b - Load Divisor for True up

Jan 15 8: Feb 4 8: March 2 8:	Pa Time 8:00 8:00 8:00	8,327 8,221 7,658	FI BPA Yakama NFO SA 328 7.45 7.17 5.82	BPA Gazley B NFO SA 229 3 27 3 344 3 51	F3 IPA Clarke PUD E NFO SA 736 29 21 31.20 23.99	BPA: Benton REA NFO SA 539 136 126 1.12	BPA Oregon Wind NFO SA 538	#6 BPA CEC NFO SA 827 0.17 0.05		#8 BPA WEID NFO SA 975	F9 Tri-State NFO SA 628 21.07 21.17 19.87	Network Service) f10 Calpine Energy Solutions LLC NFO SA 299 13.89 13.83 13.87	10.72 10.36	F12  Black Hills  NFO SA 347  51.46  47.51 42.81	#13 USBR NFO SA 506 0.01 0.01	MAPA NFO SA 175 0.01 0.01	Avangrid Renewables, LLC NFO SA 742 33.01 32.75 32.54	Exelon NFO SA 943 1.16 1.06 1.09	#17 BPA South East Idaho NFO SA 746 264.46 301.29 250.10	NFO SA 747 96.86 105.27 104.96	0.24 0.24	SA 894 2.6 2.9 2.2	3 6 3	F Total NFO 537.216 579.641 512.527		j1 UAMPS OS RS 297 379 431 354	2  3 UMPA Deser OS OS RS 637 RS 28 58 62 50	90 89 66	333 322 307	Total OS 861 905 776		
May 29 17 Jun 23 18 Jul 30 17 Aug 17 16 Sept 3 17 Oct 26 9	9:00 17:00 18:00 17:00 16:00 17:00 9:00 19:00 18:00	6,924 8,750 9,451 10,476 10,546 9,618 7,776 7,685 8,274 103,708 8,642	5.16 4.39 4.16 5.13 5.60 4.97 5.72 4.94 4.40 64.92 5.41	2.79 3.00 3.42 3.74 3.57 3.61 3.03 3.00 3.02 39.38 3.28	22.71 14.25 17.10 18.12 17.11 17.26 28.55 28.06 270.80 22.55	0.93 0.37 0.34 0.40 0.37 0.34 0.92 0.92	0.05 0.17 0.40 0.36 0.38 0.57 1.92 0.16	7 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -	6 0.	01 -	20.18 11.75 15.94 15.55 15.59 13.54 20.08 16.41 17.42 208.55 17.38	13.59 16.67 17.63 16.54 16.33 16.12 11.97 12.39 11.06 173.99	9.94 9.66 10.76 9.41 9.76 9.23 10.51 117.53	43.56 36.36 47.72 53.21 61.16 45.99 48.65 39.99 45.74 584.21	0.54 0.68 0.62 0.61 0.01 0.01 0.01	0.01 3.26 3.41 3.14 3.14 3.06 0.01 0.00 0.01 18.05	32.98 32.76 33.35 33.78 33.98 34.27 34.22 33.72 400.72 33.39	1.09 1.25 1.21 1.12 1.20 0.93 0.81 1.08	200.66 131.14 160.85 172.73 161.70 137.35 272.78 242.69 326.59 2,822.34 218.53	66.27 86.11 84.38 105.52 110.05 99.93 82.87 94.60 101.98 1,138.78 94.90	0.26 0.30 0.35 0.31 0.25 0.21 0.17 0.21	21: 22: 26: 28: 24: 22: 23: 26: 28.7	3 2 8 9 8 7 5 2	421.394 361.780 402.953 442.410 443.844 390.101 521.026 487.034 587.264 5,677 473		343 674 674 788 856 744 365 499 453 6,489	116 41 47 48 975 1	155 157 149 240 224 1126 1122 122	222 310 312 348 316 299 301 298 294 3,862 -	713 1,240 1,254 1,437 1,569 1,383 833 875 916 12,763 1,063,59		
Column	Pa	g1 PacifiCorp	g2 Avangrid	g3 Black Hills, Inc.	g4 BPA	g5 BPA	g6 City of Roseville	g7 Clatskanie Peoples Utiliti District	g8 Clatskanie Peopl Utiliti District	g9  Clatskanie Peoples Utiliti District	g10 Evergreen Bio	g11 Idaho Power			g14 Powerex			g17 Powerex	g18 Powerex	g19 NextEra:	g20 State of SD	g21 Sacramento Muncipal Utility District	g22 Salt River Project	g23 EWEB	g24 Garrrett Solar		g26 g27 alls Creek She Energy					
Class RS/SA Day Ti		LTP Various	LTP SA 895	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 881	LTP SA 899	LTP SA 900	LTP SA 901	LTP SA 874	LTP SA 212	LTP SA 568	LTP SA 169	LTP SA700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 606	LTP SA 966	LTP SA 965	LTP LTF SA868 SA7		Total LTP		Total Network Behind- the & OS Meter	Load
Jan Feb March April May Jun		2,446 2,446 2,446 2,446 2,446 2,541 2,541	30 30 30 30 30 30	50 50 50 50 50	18 18 18 18 18	56 56 56 56 56	50 50 50 50 50	0 13 0 13 0 13 0 13 0 13		2 2 2 2 2 2 2	10 10 10 10 10 10	50	11 11 11 11 11	80 80 80 80 80 80 80	100 100 100 100 100 100 100	100 100 100 100 100 100	100 100 100 100 100 100	50 50 50 50 50	150 150 150 150 150 150	99 99 99 99 99	4	11 11 12 13 14 15	9 25 9 25 9 25 9 25 9 25 9 25 9 25 9 25	25 25 25 25 25 25 25 25	10 10 10 10 10 10	50 50 50 50 50 50	5 5 5 5 5		131 3,634 131 3,634 131 3,634 131 3,634 131 3,634 137 3,765		9,724 258 9,706 222 8,944 190 8,068 216 10,342 191 11,105 168 12,366 180	8 2 2 6 1 1 1 5 1 2 1

# 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)
	(689,402,579)		

#### PacifiCorp Attachment 11 - Prepayments

#### Prepayments Detail - 2020

FERC Account	Account Number	Account Description	Category	2019 Year-end Balance	2	020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,10	8 \$	5,672,419	\$ 4,652,764			\$	4,652,764		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,88	5 \$	2,237,443	\$ 2,220,664			\$	2,220,664		
	132013	Prep Ins-D&O Liability	Labor-related	\$	- \$	-	\$ -					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,41	9 \$	321,928	\$ 409,174	\$ 409,174					
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,75	1 \$	137,594	\$ 138,172					\$	138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,20	3 \$	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	\$ 13,406,62	6 \$	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	\$ 749,69	5 \$	749,600	\$ 749,648	\$ 749,648					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,32	0 \$	667,212	\$ 630,766	\$ 630,766					
	132096	Prepaid RECs for RPS (WA)	Other	\$	- \$	_	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,21	5 \$	16,065,321	\$ 14,351,768	\$ 14,351,768					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 5,643,99	7 \$	7,403,557	\$ 6,523,777	\$ 6,523,777					
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,76	0 \$	46,096	\$ 44,428			\$	44,428		
	132320	Prepaid Surety Bond	Other	\$	- \$	219,828	\$ 109,914	\$ 109,914					-
	132548	Prepaid Cedar Springs II	Other	s	- \$	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	s	- \$	146,102	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	S	- \$	556.311	\$ 278.155	\$ 278.155				├──	
	132567	Prepaid Leaning Juniper	Other	•	- \$ - \$	282.370	\$ 141.185	\$ 141.185				├──	
	132574	* .		\$			\$ 53,383	,				┝──	
	132574	Prepaid McFadden Ridge	Other Other	\$	- \$ - \$	106,767 278,155	\$ 53,363	\$ 53,383 \$ 139,078				<b>├</b> ──	
		Prepaid Rolling Hills		\$ 040.00	_							<b>└</b>	
	132580	Prepaid Seven Mile I	Other	\$ 210,90	_	185,437	\$ 198,173	\$ 198,173				<b>└</b>	
	132581	Prepaid Seven Mile II	Other	\$ 41,54		36,525	\$ 39,034	\$ 39,034				Ь—	
	132603	Other Prepay-Ashton Plant Land	Other	\$	- \$	-	\$ -	\$ -				Ь—	
	132606	Other Prepay - Lease Commissions	Other	\$	- \$	<del>-</del>	\$ -	\$ -				<u> </u>	
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,35		1,121,820	\$ 1,117,586	\$ 1,117,586				Ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,59	_	557,594	\$ 557,594	\$ 557,594				Ь—	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	- \$	-	\$ -	\$ -					
	132650	Prepaid Dues	Other	\$ 20,00		-	\$ 10,000	\$ 10,000					
	132700	Prepaid Rent	Plant-related	\$ 42,66		42,667	\$ 42,667			\$	42,667	<u> </u>	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,73	0 \$	324,852	\$ 324,791	\$ 324,791				L	
	132740	Prepaid O&M - Wind	Other	\$ 96,13	4 \$	93,041	\$ 94,588	\$ 94,588				<u> </u>	
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,25	9 \$	203,009	\$ 265,134					\$	265,134
	132825	Prepaid LGIA Transmission	Other	\$	- \$	-	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,68	8 \$	516,172	\$ 749,930	\$ 749,930					
	132900	Prepayments - Other	Labor-related	\$ 1,686,35	6 \$	1,438,226	\$ 1,562,291					\$	1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,28	8 \$	1,193,266	\$ 1,101,777	\$ 1,101,777					
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,33	3 \$	3,110,401	\$ 3,107,367	\$ 3,107,367					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,93	5 \$	361,736	\$ 361,835	\$ 361,835					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	- \$	_	\$ -	, , , , , , , , , , , , , , , , , , , ,				\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,24	9 \$	12,416,731	\$ 11,458,490					\$	11,458,490
	132926	Prepaid Royalties	Other	\$	- \$	-	\$ -	\$ -				_	
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,95)	0) \$	(36,877)	\$ (47,414)	-	1	\$	(47,414)		
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,64		(972.407)	\$ (1,279,026)	\$ (1,279,026)		Ψ	(47,414)	<b>-</b>	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,59		1,009,284	\$ 1,326,439	\$ 1,326,439	1			$\vdash$	
1653000	132303	Prepaid Interest Company-Owned Life Ins		\$ 1,643,59	_	2,439,903	\$ 1,326,439	\$ 1,326,439	<b>+</b>			₩	
1003000	132303		Other Other	φ 2,531,87	1 0	2,439,903	φ ∠,400,887	φ ∠,460,887	-			$\vdash$	
		Prepaid Interest - SERP Life Insurance		9 00.00	- \$	4.050	\$ -	<b>a</b> 24.400	<b>_</b>			├─	
4055000	203000	Discount on Short-Term Securities	Other	\$ 66,62	_	1,653	\$ 34,139	\$ 34,139	1			₩	
1655000	132400	Prepaid Mining Costs	Other	\$	- \$	-	\$ -	ъ -	1	l		í	

 Allocator
 0.000%
 100.000%
 26.962%
 8.654%

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

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	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

					Prior Year												
					(month end)						Current Yea	r (month end)					
		Appendix A input															
		value															1 1
	Operation to apply to monthly	(result of operation specified in column															1
Appendix A	input columns at	to left on monthly	'														1
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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	38.243.678	37.955.591	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, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, 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.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

(Dollar values in millions)			Accrued	l Liability:	Charged to:		Prior year C	Current Year	True-up		By Category				<u> </u>
			-						·						Total Transmissio
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	related Unfunded Reserves
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	44.54			(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)			(0.040)	
Accum Provision for Rate Refunds - Wholesale Trapper Mine Reclamation Obligation	Estimate by C&T	Unfunded Unfunded	284100 289517	229 253	310975 515100	449.1 501	0.0	(3.2) (7.0)	(0.2)	Other Other				(0.249)	
Klamath Settlement Obligation - Hydro generation	Estimate by Fuels Estimate by Legal	Unfunded	289545	253	545500	545	(6.7) 0.0	(33.0)	(0.8)	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)			(11.769)	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.5)	Other	(0.700)			(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 -		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	154 154	various	598 593	(0.9)	(0.9)	(0.9)	Other				(0.911)	
Inventory Reserve - PP (T&D) Construction Work-in-Progress (CWIP) Reserve	Estimate by PP Finance Estimate by PP/RMP Finance	Unfunded Unfunded	120933 148001	154 107	various 554990	557/593/598	(0.6) (7.4)	(0.6) (7.0)	(0.6) (8.0)	Other Other				(0.626) (7.993)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148001	107	554702	426.5	(7.4)	(2.3)	(8.0)	Other				(1.296)	
Contra PP&E - Cholla U4 - CWIP	Estimate by RMP Finance Estimate based on current balance	Unfunded	148907	107	185861/554702		(0.8)	(2.3)	(1.3)	Other				(1.290)	
Uncollectible Weatherization Loans Reserve	Estimate based on current balance	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.223)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.9)	Other				(9.856)	
Accrued Liquated Damages (Current) - Naughton  Accrued Liquated 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)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	921	(0.1)	(0.0)	(0.0)	Other				(0.028)	
Accrued Liquated 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	
		Unfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental	Back to Customers	288002	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			(3.855)		
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 UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.7)	(4.0)	Labor			(3.972)		
Personal Time Accrual UWUA 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						Labor/920		(391.8)							

Allocators	100.000%	23.942%	8.654%	0.000%	
Total (\$ millions)	(2.283)	0.000	(10.346)	0.000	(12.629)
Annondiv A innut					(42 620 206)

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
7071000	LBR CLR - PACPWR	137,232
7072000	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
9020000	CUST RCRD/COLL EXP	564
	CUST RCRD/CUST SYS	
9031000		393
9032000	CUST ACCTG/BILL	7,858
9033000	CUST ACCTO/COMMON	(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

assumptions.

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

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

				2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection		Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
				,	Loto data in comment model	rojectori varac minas zozo i rojectori (as-neo)	Change Over 2020 Frojection (as most)
Allocat	ors						
-	•••						
	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%
	W. B.		# 1 A 11 A				
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%
	Gross Plant Allocator		(Line 24 - Line 23) (Line 11 / Line 6)	26.4884%	24.6826%	1,012,739,114	7.32%
12	Gross Frank Anocator		(Lille 117 Lille 0)	20.4004 /6	24.0020 /8	1.8038 /8	1.32 /6
13	Transmission Net Plant (excluding Land Held for Future Use		(Line 32 - Line 23)	5,988,326,781	5,062,139,515	926,187,266	18.30%
	Net Plant Allocator		(Line 13 / Line 10)	30.3935%	28.4692%	1.9243%	6.76%
	TOOL FIGURE AND OUTCOME.		(Ellio 107 Ellio 10)	00.000070	20:-1002 //	1.02-40 /0	0.7070
Plant C	alculations						
i lant c	acculations						
	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	1,015,882,796	38,491,817	3.79%
20	Total General and Intangible Plan		(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%
22	Land Held for Future Use	(Nistes D. 9.1)	AHb	4 670 644	2.057.504	(4.077.000)	-54.07%
23	Land neid for ruture USB	(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%
24	Total Filling III Tutto Buoo		(Ellio 17 - Ellio EE - Ellio Eo)	5,000,200,000	1,020,403,003	.,010,701,404	11.3370

2021 Projection

			2021 Projection	2020 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
onade control and an angular	110100	resistance (i Erro i omi i resistance, anadamoni, or moradion)	Projection	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 Depreciation	(Note M)	Attachment 5	1,942,552,607	1,863,152,998	79,399,609	4.26%
26 Accumulated General Depreciation	(Note N)	Attachment 5	508,181,970	493,756,071	14,425,899	2.92%
27 Accumulated General Depreciation	(Note N)	(Line 8)	689,402,579	652,942,422	36,460,157	5.58%
28 Accumulated Amortization 28 Accumulated General and Intangible Depreciation	(Note IV)	(Line 6) (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%	30,000,030	4.44 //
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%
Control of the manager / Country and manager / Country and the manager		(2010 20 2010 20)	100,011,201	00,100,002	7,102,200	1.1170
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	2,046,193,838	1,959,641,990	86,551,848	4.42%
·		1				
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
TO A Contract						
ITC Adjustment		AH	(44.070)	(00.000)	0.740	07.00%
35 IRC 46(f)1 adjustment		Attachment 5	(14,278)	(22,988)	8,710	37.89%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(14,028,701)	(12,697,653)	(1,331,048)	-10.48%
30 Ulluluded Reserves		Attacriment 10	(14,026,701)	(12,097,003)	(1,331,048)	-10.4676
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	8,298,155	6.308.421	1,989,733	31.54%
o. Topaymone	(Holo Ha H)	Automore 11	0,200,100	0,000,121	1,000,700	01.0170
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 Transmission		(Line 39 * Line 40)	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  Construction Materials & Supplies Allocated to Transmission		(Line 5)	8.6542%	8.4145%	1 001 070	44.740/
44 Construction Materials & Supplies Allocated to Transmission 45 Transmission Materials & Supplies	(Note N)	(Line 42 * Line 43) Attachment 5	15,313,057 1,231,929	13,708,384 852,235	1,604,673 379,694	11.71% 44.55%
46 Total Materials & Supplies Allocated to Transmission	(Note IV)	(Line 41 + Line 44 + Line 45)	16,544,986	14,560,619	1,984,367	13.63%
40 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	10,044,500	14,500,015	1,964,307	13.0376
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%	0.0%	12,021,212	
49 Total Cash Working Capital Allocated to Transmission	(	(Line 47 * Line 48)	0	0	0	n/m
<b>y</b>		•				
Network Upgrade Balance						
50 Network Upgrade Balance	(Note N)	Attachment 5	(147,761,488)	(88,187,062)	(59,574,426)	-67.55%
	<u> </u>					
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%

				2021 Flojection	2020 FTOJECTION (as-med)		
Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
onaded contract inputs		110100	residence (i Erro i omi i resordice, attadiment, or moradicin)	Projection	2019 data in Settlement model	1 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%
	504.0						-3.39%
54 Less: Cost of Providing Ancillary Services Ac	counts 561.0-:		Attachment 5	11,293,495	11,026,556		
55 Less: Account 565			Attachment 5	141,188,225	145,825,268		-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	.,,		n/m
59 Less Property Insurance Account 924		(1101011)	323.185b	4,494,291	4,737,084		-5.13%
60 Less Regulatory Asset Amortizations Account	1030 (			4,494,291	4,737,004		-0.1070 n/m
			Attachment 5				
61 Less Regulatory Commission Exp Account 92	.£	(Note D)	323.189b	25,986,830	25,605,836		1.49%
62 Less General Advertising Exp Account 930.			323.191b	14,951	55,028		-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%	8.41459	6	
66 Administrative & General Expenses Allocated	d to Transmission		(Line 64 * Line 65)	21,125,270	7,111,344		197.06%
OO Administrative & General Expenses Anocated	110 114113111133101		(Ellic 04 Ellic 00)	21,125,270	7,111,044	14,010,320	137.0070
Di							
Directly Assigned A&G						(100 000)	
67 Regulatory Commission Exp Account 928		(Note E)	Attachment 5	3,359,714	3,486,087		-3.63%
68 General Advertising Exp Account 930.1 - Safety-			Attachment 5	0	C		n/m
69 Subtotal - Accounts 928 and 930.1 - Transmis	asion Related		(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 - Educat	tion and Outreach	(,	Attachment 5	,,,	.,,		n/m
72 Total Accounts 924 and 930.1 - Genera	John ding Guilloudi		(Line 70 + Line 71)	4,494,291	4,737,084	(242,793)	-5.13%
73 Gross Plant Allocator			(Line 12)	26.4884%	24.68269		-3.1370
							1.82%
74 A&G Directly Assigned to Transmission			(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 A	mortization of Limited Term Plan	(Note H)	Attachment 5	116,134,858	112,507,659	3,627,199	3.22%
70 Transmission Depreciation Expense including Ai	. Hortization of Elimited Territ Hai	(Note 11)	Attaciment	110,104,000	112,007,000	0,027,133	J.EE 70
77 General Depreciation Expense Including Amortiz	ation of Limited Term Plar	(Note H)	Attachment 5	45,818,998	43,110,635		6.28%
78 Intangible Amortization		(Note H)	Attachment 5	46,992,581	48,671,914		-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%	8.41459	6	
81 General Depreciation and Intangible Amortiza	ation Functionalized to Transmission		(Line 79 * Line 80)	8,032,089	7,723,046	309,043	4.00%
			(======================================	-,,	.,,.	200,010	
82 Abandoned Plant Amortization		(Note O)		0		0	n/m
02 Abandoned Flant Amortization		(Note O)		· ·			10111
83 Total Transmission Depreciation & Amortization			(Lines 76 + 81 + 82)	124,166,947	120,230,705	3,936,242	3.27%
10tal Transmission Depreciation & Amortization			(LIIICS /U + 01 + 02)	124,100,947	120,230,705	3,935,242	3.2176
Taxes Other Than Income							
84 Taxes Other than Income Taxes				48,450,808	42,381,038	6,069,771	14.32%
			Attachment 2	40,400,000	42,301,030	0,009,771	14.3270
Tuxos other than moonie raxos			Attachment 2	46,450,606	42,361,036	0,009,771	14.32%
85 Total Taxes Other than Income Taxes			Attachment 2 (Line 84)	48,450,808	42,381,038		14.32%

2021 Projection

Chadad	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or ins	truction) 2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
Silaueu	cens are inputs	Notes	Reference (FERC Form Treference, attachment, or mis	Projection	2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-filed)
Return \	Capitalization Calculations						
	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 Attachment 14	8,394,650,000	7,451,420,040	943,221,154	12.00% n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14 Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14 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%
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines of imough 69	0,394,650,000	7,451,420,040	943,221,154	12.00%
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	(,===,	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%
			<b>3</b>	.,,		,	
1	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 (Ente	er 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%

					2021 Projection	2020 Projection (as-filed)		
C	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
Snaded	i cells are inputs		Notes	Reference (PERG Form 1 reference, attachment, or instruction)	Projection	2019 data in Settlement model	Projection value minus 2020 Projection (as-filed)	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	(Notes & arr)	(Line 110 / (Lines 90 + 110 +116))	0.01%	0.02%	0.00%	
119	Common percent		(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%	51.69%	-0.62%	
		Common Clock	(1000 4 4 11)	(2.110 1107 (2.1100 00 1 110 110))	01.0770			
		Long Term Debt Cost = Long Term Debt Cost /						
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.80%	5.06%	-0.25%	
121	Preferred Cost	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)	5.00%	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%
Compo	site Income Taxes							
	Income Tax Rates							
128	FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%		
130	p	(percent of federal income tax deductible for s		Per state tax code	0.00%	0.00%	0.00%	
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p	o)} =		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%
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROI	R)) =	[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 Adj	ustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)	(27,810,806)	1,428,212	5.14%
	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	49.603.011	34.574.202	15.028.809	43.47%

			2021 Projection	2020 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
adda oono are inpate	110.000	resistance (1 Erro 1 of m 1 totologico, diadomnorit, of modulation)	Projection	2019 data in Settlement model	I Projection value minus 2020 Projection (as-filed)	Change over 2020 Projection (as-file
P						
venue Requirement						
Summary						
137 Net Property, Plant & Equipment		(Line 32)	5.990.006.695	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%
Rate Base		(Line 52)	4,711,448,774	3,838,963,584	872,485,190	22.73%
40 Total Transmission O&N		(Line 75)	83,834,974	72,950,728	10,884,246	14.92%
41 Total Transmission Depreciation & Amortization		(Line 83)	124,166,947	120,230,705	3,936,242	3.27%
42 Taxes Other than Income		(Line 85)	48,450,808	42,381,038	6,069,771	14.32%
43 Investment Return		(Line 127)	346,545,166	288,288,061	58,257,106	20.21%
14 Income Taxes		(Line 136)	49,603,011	34,574,202	15,028,809	43.47%
45 Gross Revenue Requirement		(Sum Lines 140 to 144)	652,600,907	558,424,734	94,176,174	16.86%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmis  Transmission Plant In Service	sion Facilities	(Line 15)	7,627,712,649	6,478,620,080	1,149,092,570	17.74%
47 Excluded Transmission Facilities	(Note J)	Attachment 15	363.310.708	251.505.274	111,805,435	44.45%
48 Included Transmission Facilities	(11010-0)	(Line 146 - Line 147)	7,264,401,941	6,227,114,806	1,037,287,135	16.66%
49 Inclusion Ratio		(Line 148 / Line 146)	95.24%	96.12%		10.0070
50 Gross Revenue Requirement		(Line 145)	652,600,907	558.424.734	94.176.174	16.86%
51 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	621,517,290	536,746,234	84,771,057	15.79%
		,				
Revenue Credits 52 Revenue Credits		Attachment 3	98,029,233	89,383,184	8.646.049	9.67%
oz Nevenue dieura		Attachment			0,040,040	3.07 70
53 Net Revenue Requirement		(Line 151 - Line 152)	523,488,058	447,363,050	76,125,008	17.02%
Net Plant Carrying Charge						
54 Gross Revenue Requirement		(Line 150)	652,600,907	558,424,734	94,176,174	16.86%
55 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,883,934,724	4,964,799,082	919,135,643	18.51%
56 Net Plant Carrying Charge		(Line 154 / Line 155)	11.0912%	11.2477%		
Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.1175%	8.9816%		
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxe		(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						
59 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	256,452,729	235,562,471	20,890,259	8.87%
Increased Return and Taxes		Attachment 4	428,054,955	349,177,313	78,877,642	22.59%
Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 159 + Line 160)	684,507,684	584,739,784 4.964,799,082	99,767,901	17.06% 18.51%
Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	5,883,934,724 11.6335%	4,964,799,082	919,135,643	18.51%
Net Plant Carrying Charge per 100 Basis Point increase in ROE  Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatio		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	9.6597%	9.5116%		
Net Plant Carrying Charge per 100 basis Point in ROE without Depreciatio		(Line 161 - Line 76) / Line 162	9.009776	9.5110%		
Net Revenue Requirement		(Line 153)	523,488,058	447,363,050	76,125,008	17.02%
66 Facility Credits under Section 30.9 of the OATT		Attachment 5	0		0	n/m
7 Transmission Incentive Credi		Attachment 7	5,341,517	4,142,922	1,198,595	28.93%
8 Interest on Network Upgrade Facilities 9 Net Zonal Revenue Requirement		Attachment 5 (Line 165 + 166 + 167 + 168)	4,932,710 533,762,284	2,410,365 453.916.337	2,522,345 79.845.947	104.65% 17.59%
Net Zonai Nevenue Requiremeni		(EIIIE 100 + 100 + 10/ + 100)	555,762,284	400,916,337	79,045,947	17.5976
Network Service Rate	a	Att. do	44.050	44050	204	4.450/
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,253 37,449	14,050 32,308	204 5,141	1.45% 15.91%
71 Rate (\$/MW-year)		(Line 169 / 170)	31,449	32,308	5,141	15.91%

			2021 Projection
Chadad alle aus invute	Mater	Defended (FEDC Form 1 reference attachment or instruction)	2020 Form 1 data
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection

 2020 Projection (as-filed)
 Absolute change
 Percent change

 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 x 120) + (4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt

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

## Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$6,205,041 \$91,824,192 \$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
Lille	(A)	(B)	Total Company	or other	(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)	1			A	ttachment 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

Schedule A	A A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	0						
Employee B	enefits						
287414	505.700 Accrued Retention Bonus	27,772	0	O	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	C	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	C	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
							Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)	3,071	0	C	0		match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,473,185	0	C	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	157,578	0	C	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	O	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	C	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		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	· ·						Accrued post-retirement liabilityles 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
287447 287460	720.830 Western Coal Carr Ret Med Accrual 720.800 FAS 158 Pension Liability	2,615,031 18,536,580	18.536.580	U	0	2,615,031	Mine to the Hunter plant.  Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 156 Perision Elability 720.820 FAS 158 SERP Liability	13.672.129	13.672.129		0		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De		10,072,123	10,072,123		,		Total Supplemental Excellent Notificial (SETA ) Sungations, as required by 1710 100.
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	17,521,790	17,521,790	C	0		Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory	Liabilities:						
007054	TOT 240 PLANT TO Defend Co	1,774,469	1,774,469				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
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	·	0	U	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287052	705.341 RL Income Tax Deferral - ID	198,629	198,629	C	0	0	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	C	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%.
007054		100.040	400.040				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
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	C	0		reduced the federal income tax rate from 35% to 21%.
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	C	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				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
		819,472	819,472			_	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA			C			amortization for return to California customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	C	0	0	amortization for return to Idaho customers pursuant to regulatory order.

						Regulatory liability established to record the deferral of protected property related EDIT
287063 70	5.348 RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	(	0 amortization for return to Oregon customers pursuant to regulatory order.
287064 70	5.349 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0		Regulatory liability established to record the deferral of protected property related EDIT  amortization for return to Utah customers pursuant to regulatory order.
						Regulatory liability established to record the deferral of protected property related EDIT
287065 70	5.350 RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	1	O amortization for return to Washington customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287066 70	5.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	(	0 amortization for return to Wyoming customers pursuant to regulatory order.
						Regulatory liability established to defer California's portion of protected property related EDIT
287111 70	5.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	(	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						Regulatory liability established to defer Idaho's portion of protected property related EDIT recorde
287112 70	5.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0		as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
						Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113 70	5 289 RI - Protected PP&F FDIT - OR	100,330,266	100,330,266	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
201110 10	S.ESO THE THORESEEST ON	,,	,,	<del></del>		Regulatory liability established to defer Washington's portion of protected property related EDIT
287114 70	5.290 RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
207114 70	5.250 RE-TIOCECTE OF THE EDIT - WA	24,200,021	24,200,021			0 0 35% to 21%.  Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 70	5.291 RI - Protected PP&F FDIT - WY	56,221,284	56,221,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
20/115 /0	5.291 RL - PIOLECLEU PP&E EDII - W f	50,221,204	50,221,204	U	,	0 9 35% to 21%.  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
287116 70	5.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	(	0 0 21%.  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
287121 70	5.294 RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	(	0 0 35% to 21%.  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
287122 70	5.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	(	0 35% to 21%.
						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 rat
287124 70	5.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	(	0 from 35% to 21%.
						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
287125 70	5.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	(	0 35% to 21%.
						Regulatory liability established to defer Utah's portion of non-protected property related EDIT
287126 70	5.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	(	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						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.
287184 70	5.605 RL OR Clean Fuels Program	743,995	743,995	0		Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184 70	5.005 KL OK Clean Fuels Program	743,995	743,995	U		A regulatory liability with respect to the excess deferred income taxes associated with the effects
						flow through from PP&E book/tax differences and other deferred items that do not have current
287188 10	10.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	(	0 provision impacts.  Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 10	0.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	(	0 PMI's portion of Bridger Coal Company fixed assets
						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
287191 70	5.280 RL Non-Property EDIT - CA	272,759	272,759	0	(	0 change in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
	SOAL BLAN B. A FRIT ID					the non-property accumulated deferred income taxes allocable to Idaho resulting from the change
287192 70	5.281 RL Non-Property EDIT - ID	363,042	363,042	0		0 0 in the income tax rate.  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
287195 70	5.284 RL Non-Property EDIT - WA	326,187	326,187	0	(	0 change in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
287196 70	6 296 PI Non Property EDIT WV	2.939.674	2,939,674	_		the non-property accumulated deferred income taxes allocable to Wyoming resulting from the 0 change in the income tax rate.
20/190 /0	5.285 RL Non-Property EDIT - WY	2,939,674	2,939,674	0		A regulatory liability used to track future revenue associated with recoverable post-retirement
287198 32	0.279 RL FAS 158 Post-Retirement	4,512,773	4,512,773	0		0 welfare expenses.
287200 70	5.267 RL WA Decoupling Mechanism	4,427,455	4,427,455	0	(	0 A regulatory liability with respect to the Washington decoupling mechanism.
						Regulatory Liability established to record difference between the approved accelerated depreciati in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 41	5.710 RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	(	0 units at the Jim Bridger Plant and Colstrip Unit 4.
						Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
287209 70	5.266 RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	)	(ESA collections from California offset by ESA program expenditures incurred) in a regulatory  liability balancing account for California.
						Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
						implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 70	5.245 RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	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
287213 42	5.381 RL - BPA Balance Act - ID	710,943	710,943	0	1	0 qualifying customers receive a credit to their bill.
						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 th contra account is that substantially all Trojan - related costs were disallowed in Washington;
00700-		(00.045)	(00.00			therefore, the Washington portion of any decommissioning costs associated with Trojan should be
	5.103 ARO/Regulatory Difference - Trojan - WA 5.531 RL UT Solar Feed-in Tariff - NC	(62,340) 5,294,611	(62,340) 5,294,611	0		0   reflected below-the-line. 0   Regulatory liability established to record UT solar Feed in Tariff.
	5.527 RL CA Solar Feed-in Tariff - NC	153,231	153.231	0		0 Regulatory liability established to record CA solar Feed in Tariff.
201223 /0	U.UE IN SOID FEED THE FAITH FAITH FING	100,201	100,231	U	1	regulatory hability established to record OA solal Feed III Fallit.

287231 705.519 RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	1 0	0 Regulatory liability established to record WA Def NPC.
			0		Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233 705.515 RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	o pursuant to an energy cost adjustment mechanism.
					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
287237 705.755 RL-Noncurrent Reclass-Other	26,525	26,525	0	0	instead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Revenue	823,309	823,309	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California
					U greenhouse gas pollution emission allowances .   Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606			in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
				-	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 705.454 Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	0	In excess of insurances claims incurred.  Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	275,600	275,600	0	0	0 recovered in excess of insurance claims incurred.
	040.045	240.045			Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 100.100 RL ITC	342,815	342,815	U	U	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	<sup>0</sup> depreciation.
					Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
207274 705 226 DI Cele ef DCCs LIT	159,534	159,534	0		between REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271 705.336 RL - Sale of RECs - UT	105,004	109,004	0		the Company.  Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	15,151	15,151	0	0	Wyoming's allocation of the actual REC revenue received by the Company.
					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	5,566	5,566	0	0	Oregon's allocation of the actual REC revenue received by the Company.
007004					Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	Regulatory liability established to record the Oregon Energy Concentration Charge and related
					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
287299 705.265 RL - OR Energy Conservation Charge	927,477	927,477	0	0	0 efficiency programs.
3.				-	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0 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	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
					Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	292,186	292,186	0	0	Washington on certain non-property related temporary book-tax differences.  Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	5,053,830	5,053,830	0	0	0
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	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.
, ,					Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	382,875	382,875	0	0	0 to qualifying low income recipients through bill credits.
007450 040 440 DI WALL Francisco	(000,000)	(000,000)	•		Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(239,688)	(239,688)	U	U	to qualifying low income recipients through bill credits.  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
287473 705.270 RL - Blue Sky Program OR	600,042	600,042	0	0	0 certificates.
					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
287474 705.271 RL - Blue Sky Program WA	133,389	133,389	0	0	0 certificates.
					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
287475 705.272 RL - Blue Sky Program CA	66,708	66,708	0	0	0 certificates.
	•				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
287476 705.273 RL - Blue Sky Program UT	2,130,025	2,130,025	0	0	0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	72,164	72,164	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy  certificates.
201111 100.211 NZ-DIGC SKY FTOGRAFITO	72,104	. 2, 104	•		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
287478 705.275 RL - Blue Sky Program WY	160,437	160,437	0	0	0 certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0 due to the implementation of new rates on January 1, 2014.  Regulatory liability established to record Washington's share of the deferral of decreased
287487 415.927 RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	0	l depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards					
287280 DTA State Charitable Contribution Limit 287437 DTA Net Operating Loss Carryforward-State	154,143 65,128,541	154,143 65,128,541	0		Charitable contribution carryforward for state income tax purposes.      State net operating loss carryforward for income tax purposes.
201101 STATES OPERATING COST CONTYTON WORLD STATES	00,120,041	00,120,041	0		Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0 carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	1,233,359 975,823	1,233,359 975,823	0		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).     Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	217,417	217,417	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	15,765,223	15,765,223	0		0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	261,772 271,106	261,772 271,106	0		Colorado state income tax credit carryforward.      California state income tax credit carryforward.
Loss Contingencies	,				
287341 910.530 Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	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	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	55,555,151	00,000,101	-		and the state of t

23710   10.5						1	Valuation allowance against state income tax credits that may not be realized before they expire.
1,000,000	287100 Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	(	0	valuation allowance against state income tax credits that may not be realized before they expire.
2015   2015   Equiples during an Chola ton 4   2016   4.800.488		4 504 000	4 504 000	•			Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
2011   201.00   Legislated Cananger, Chylls Uned 1 at 200.  1	28/181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0		,	Lightlifty assessment extendished to recent liquidated demonstrating to Deahady Coal due the
251.00   Less Luckiny (Demotring Lesses)	287182 505.105 Liquidated Damages - Cholla Unit 4	4.820.466	4.820,466	0		)	
28719 25 101 But lability (Operating Lease) 283.566 293.566 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	201102 303:205 Elquidated bullinges elliona officer	1,000,100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
2011   2015   Section   10.100   10.1	287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	0	(	0	842.
22711   26726   Set Debt   10,700   10   the Internal Recentue R							
27211   452.26   Enterest Revenue - Other   28.80   29.86   6   0   0   Advanced payment encoprised for tax and not for book.	207400 220 404 Pad Dalit	(40.763)	(40.762)	0		,	
1972   1972				0			
1,87,26				0			
267219   71.5 to   Chealis Mitigation Obligation   80.270   80.270   0   Commental Liability. Regulation   15.882.072   15.882.072   0   0   Environmental Liability. Regulation   15.882.072   15.882.072   0   0   0   Chealis Mitigation Obligation   15.882.072   15.882.072   0   0   0   Chealis Mitigation Obligation   15.882.072				0			
287279   715.810   Cheshalt Mitegetion Obligation   13.852.972   13.852.972   0   0   Respipation   13.852.972   13.852.972   0   0   Respipation   13.852.972   13.852.972   0   0   Respipation   13.852.972   13.852.972   0   0   Respitation   13.852.972   13.85	201210 000.710 Trapper winte contract obligation	1,007,220	1,007,220		,	,	
138.52.072   13.852.073   13.852.075   0   0   0   0   0   0   0   0   0	287219 715.810 Chehalis Mitigation Obligation	80,270	80,270	0		0	
2721 60.5 302 Environmental Lability- Non Regulation 604.605 604.805 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Regulated environmental remediation costs required at various abandoned/closed mines and other
207272	287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	0	(	0	
1877   17.27	297241 605 202 Environmental Liability Non Regulation	604 603	604 603	0		,	
277290   425   150   Lewis River LWD Fund Liab   271.410   0   0   O   O   O   O   O   O   O				0			
287290   425.150   Leves River-LWD Fund Liab   271.410   271.410   271.410   0   0   0   0   0   0   0   0   0	201210 Valuation Allowance for DTA	(313,032)	(313,032)	0		,	
## Accord lability used to signing boruses from credit card providers that an deferred unit such as a fix known that requisite spending thresholds have been met and Pacificory is entitled a part of the providers that and pacificory is entitled as a fix known that requisite spending thresholds have been met and Pacificory is entitled as pacific and the providers that and pacificory is entitled as pacific and the providers that and pacificory is entitled as pacific and the providers that and pacificory is entitled as a pacific and	287290 425 150 Lewis River-LWD Fund Liab	271.410	271 410	0		)	
287297   05.156   Deferred Revenue   11.279   11.279   0   0   0   the credits.   12.279   12.279   12.279   12.279   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   17.000   12.279   10.100   12.279				-			
## Perserve was established to record be impairment lose of PacifiCop Energy write of \$2.0M 28721 10.00 IT C 1,287,756 1,287,756 0 0 0 Unamortized investment Tax Cordis parsamt to IRS Subsection (RI)(2).  ### Perserve was established to record be impairment lose of PacifiCop Energy write of \$2.0M 28721 10.00 IT C 0 0 Unamortized investment Tax Cordis parsamt to IRS Subsection (RI)(2).  ### Perserve was established to record be impairment lose of PacifiCop Energy write of \$2.0M 0 0 Unamortized investment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of PacifiCop Energy write of \$2.0M 0 0 Unamortized investment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of PacifiCop Energy write of \$2.0M 0 Unamortized investment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of PacifiCop Energy write of \$2.0M 0 Unamortized investment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of PacifiCop Energy write of \$2.0M 0 Unamortized investment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of Pacific Cordis Unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record the impairment lose of Pacific Cordis Unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2).  ### Perserve was established to record unamortized in tax cord unamortized Irvestment Tax Cordis parsamt IRS Subsection (RI)(2)		4=0=0	47.070				time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
28738   25.10   ERC Impairment Reserve   50.1567   50.1567   0   0   0   0   0   0   0   0   0	287297 505.155 Deferred Revenue	17,279	17,279	0	(	)	
287321   100.100   ITC	207209 205 240 FDC Imprirment Persons	E04 E67	E04 E67	0			
## 15.105 MCI F.O.G. Wire Lease	287321 100 100 ITC			0		)	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for refundable cash deposits received from ustomers who wish to reserve transmission fine services. These deposits received from ustomers who wish to reserve transmission fine services. These deposits are relity for undable. The deposits are recognized at transmission fine services. The service contract is fulfilled.  287304 220.100 8 ad Debts Allowance - Cash Basis  227972 2279,972 0 0 0 Accrued liability for present the service contract is fulfilled.  Accrued liability scalable to reserve for accounts receivable for which collection is not expect to the service contract is fulfilled.  287373 425.15 Unwarmed Joint Use Pole Contract Revenue  744.516 744.516 0 0 0 Miscellaneous accrued liability for prepaid refine to company owned utility poles.  287381 425.25 Numerical Joint Use Pole Contract Revenue  745.550 745.550 0 0 0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.  287392 425.10 Bear River's efflement Agreement  4.142.371 4.142.371 0 0 0 Settlement adjust associated with the acceptance of the Bear River FERC license for various settlement contract associated with the acceptance of the Bear River FERC license for various settlement obligations.  287393 425.10 Tenant Lease Allowances - PSU Cal 30,548 30,548 0 0 Dear Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.  287415 50.50 MS Inventory Write-off 744.577 7 747.577 0 0 Accrued liability for various reclamation costs for the site reclamation of the contract sevent obligations.  287479 105.21 Set Harrior Lease Allowances - PSU Cal 1878.947 1879.947 0 0 Dear Accrued liability for various reclamation costs for the site reclamation of the contract sevent obligation for various reclamation costs for the site reclamation of the site reclamation of the contract of the contract federal benefit of interest on uncertain positions.  287479 105.21 Set Harrior Lease - Cholia 174.37,141 174.37,141 0 0 0 O Non-current federal be		1,201,100	1,201,100				Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
## 15.110   Deferred Regulatory Asset-Transmission Service Deposit as refully refundable. The deposits are relogated as programment of the program	287337 715.105 MCI F.O.G. Wire Lease	137,353	137,353	0	(	) (	
287384   15.110   Deferred Regulatory Asset-Transmission Service Deposit   S27,179   0   S27,179   0   Accorded highlight of the service contract is fulfilled.   S27,972   S2							
28730 220 10 8ad Debts Allowance - Cash Basis 2.279.972 2.279.77 0 0 0 Miscellaneous Current & Accrued Liability established to reserve for accounts receivable for which collection is not expect 505.150 Miscellaneous Current & Accrued Liability 2.279.072 0 0 0 Miscellaneous Current & Accrued Liability 2.279.072 0 0 0 Miscellaneous Current & Accrued Liability 507.072 0 0 0 Miscellaneous Current & Accrued Liability seatched the Pacificorp.  287370 425.151 Unearned Joint Use Pole Contract Revenue 745.550 745.550 0 0 0 Miscellaneous accrued Liability associated with the acceptance of the North Umpqua FRC license for habitat 6.680.844 0 0 0 enhancement.  287381 425.320 N Umpqua Settlement Agreement 5.680.844 0 0 0 enhancement.  287392 425.120 Bear River Settlement Agreement 4.412.371 4.142.371 0 0 0 settlement Obligations.  287393 425.110 Tenant Lease Allowances - PSU Cal 3.05.48 30.548 0 0 0 Enhancement of the Cash received for improvements to the Lloyd Center Mal Learning Center leased by Pacificorp Cash received for improvements to the Lloyd Center Mal Learning Center leased by Pacificorp Cash received for improvements to the Lloyd Center Mal Learning Center leased by Pacificorp Cash received for improvements to the Lloyd Center Mal Learning Center leased by Pacificorp Cash received for improvements to the Lloyd Center Mal Learning Center leased by Pacificorp Reverse Accrued Final Reclamation of the closed mines.  287415 205.200 MS Inventory Write off 747.577 747.577 0 0 0 Accrued liability for existinated obsolete or excess inventory, that will be sold for scrap.  287417 205.710 Reverse Accrued Final Reclamation of the closed mines.  287439 505.125 Accrued Royalties 1.1878.947 0 0 0 Accrued liability for restinated obsolete or excess inventory that will be sold for scrap.  287437 1.1878.947 0 0 0 Accrued liability for restinated obsolete or excess inventory that will be sold for scrap.  287439 505.125 Accrued Royalties 1.1878.947 0 0 0 Accrued liability for restinated obsolete or excess inventory that will be so	287338 A15 110 Deferred Regulatory Asset-Transmission Service Denosit	527 179	0	527 179		)	
227390   220.100   Bad Debts Allowance - Cash Basis   2.279.972   2.779.972   0   0   0	207000 410.110 Deferred Regulatory Asset Harismission Service Deposit	021,110	•	021,110			
287354   505.150   Miscellaneous Current & Accrued Liability   744.516   744.516   744.516   0   0   0   Miscellaneous accrued liabilities related to PacifiCorp.	287340 220 100 Rad Dahts Allowance - Cash Basis	2 279 972	2 279 972	0		)	Accided liability established to reserve for accounts receivable for which concection is not expected.
287370   425.215   Unearned Joint Use Pole Contract Revenue				0		)	Miscellaneous accrued liabilities related to PacifiCorn
287391 425.320 NUmpqua Settlement Agreement 5.680.844 5.680.844 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0			
287391   425.320   Numpqua Settlement Agreement   5,680,844   5,680,844   0   0   0   enhancement.	20.010 IZUZIO ORGANICA JOHN OSCI TOC CONTROL HETERAC						, , , , , , , , , , , , , , , , , , , ,
287392 425.120 Bear River Settlement Agreement 4,142,371 4,142,371 0 0 0 0 settlement Agreement 5,142,371 0 0 0 0 settlement obligations.  287393 425.110 Tenant Lease Allowances - PSU Cal 30,548 30,548 0 0 0 0 Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp 287415 205.200 M&S liventory Write-off 747,577 747,577 0 0 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 restinated obsolete or excess inventory that will be sold for scrap.  287430 505,125 Accrued Royalties 1,878,947 1,878,947 0 0 0 0 Accrued liability for various reclamation costs for the site reclamation of the closed mines.  287479 105,221 Safe Harbor Leases - Cholla 1,437,141 1,437,141 0 0 0 0 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 sta tax cor 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 6,518 6,518 0 0 0 Non-current state benefit of interest on uncertain positions.  287837 Non-curred fed sta unc tax pos ben of int 6,518 6,518 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x1 45747 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state benefit of interest on uncertain positions.  80x14x2 4574 0 0 0 0 Non-current state ben	287391 425 320 N Umpqua Settlement Agreement	5,680,844	5,680,844	0		0	
287392   425.120   Bear River Settlement Agreement   4,142,371   4,142,371   0   0   0   settlement Obligations.		2,222,011	2,222,011				
287393   425,110   Tenant Lease Allowances - PSU Cal   30,648   30,648   0   0   0   be amortized as expenses are incurred.	287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0	(	0	settlement obligations.
287415   205.200   M&S Inventory Write-off   747,577   747,577   0   0   0   0   Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.   745,852   745,852   0   0   0   Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.   745,852   745,852   0   0   0   Accrued liability for various reclamation costs for the site reclamation of the local costs of the site reclamation of the l	007000 405 440 T	00.510	00.510				Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
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.   Accrued Royalties   1,878,947   0   0   0   0				0			
287430 505.125 Accrued Royalties 1,878,947 1,878,947 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
287430   505.125   Accrued Royalties   1,878,947   1,878,947   0   0   0   0   0   0   0   0   0	26/41/ 005./10 Reverse Accrued Final Reclamation	745,852	745,852	0		)	
287479   105.221   Safe Harbor Leases - Cholla   17,437,141   17,437,141   17,437,141   0   0   0   0   Credit Corp for the Cholla generation plant.	297420 505 125 Accrued Pouglies	1 878 047	1 878 047	0		,	Accided hability for royalty payments to the Milleral Management Service on coal production.
287479   105.221   Safe Harbor Leases - Cholla   17.437,141   17.437,141   0   0   0   Credit Corp for the Cholla generation plant.	201400 000.120 ACCIDED ROYAITIES	1,070,947	1,070,947	U			Book-tax difference for safe harbor lease agreement between PacifiCorn and General Flectric
287807         Non-curr def fed tax cor ben of int         212,438         212,438         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         Non-current federal benefit of interest on uncertain positions.           287827         Non-curr def sta vac or ben of int         45,926         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         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         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         Non-current state benefit of interest on uncertain positions.           287837         Subtotal - p234         783,561,636         758,554,829         527,179         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 </td <td>287479 105.221 Safe Harbor Leases - Cholla</td> <td>17,437,141</td> <td>17,437,141</td> <td>0</td> <td></td> <td>0</td> <td></td>	287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17,437,141	0		0	
287827         Non-curr def sta tax cor ben of int         45,926         45,926         0         0         Non-current state benefit of interest on corrections.           287837         Non-curr def sta unc tax pos ben of int         6,518         0         0         Non-current state benefit of interest on uncertain positions.           Rounding         (5)         (5)         0         0         0           Subtotal - p234         783,561,638         758,554,829         527,179         0         24,479,628           Less FASB 109 Above if not separately removed         (50,281,390)         (50,281,390)         0         0         0           Less FASB 106 Above if not separately removed         2,215,031         0         0         2,615,031		212,438		0	(	)	Non-current federal 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.				0			
Rounding         (5)         (5)         (5)         0         0         0           Subtotal - p234         783,661,636         758,554,829         527,179         0         24,479,628           Less FASB 109 Above if not separately removed         (50,281,390)         (50,281,390)         0         0         0           Less FASB 106 Above if not separately removed         2,515,031         0         0         2,515,031							
Subtotal - p234         783,561,636         758,554,829         527,179         0         24,479,628           Less FASB 109 Above if not separately removed         (50,281,390)         (50,281,390)         0         0         0           Less FASB 106 Above if not separately removed         2,215,031         0         0         0         2,515,031		6,518	6,518	0		)	inon-current state benefit of interest on uncertain positions.
Less FASB 109 Above if not separately removed         (50,281,390)         (50,281,390)         0         0         0           Less FASB 106 Above if not separately removed         2,615,031         0         0         2,615,031		783,561,636	758.554.829	527.179		24.479.628	
Less FASB 106 Above if not separately removed 2,615,031 0 0 0 2,615,031				0			
Total   831,227,995  808,836,219   527,179   0   21,864,597	Less FASB 106 Above if not separately removed		Ó	0			
	Total	831,227,995	808,836,219	527,179	(	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 8. D are included in Column E

  4. ADIT items related to labor and not in Columns C 8. 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 A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0		0 (	Depreciation on pollution control facilities.
Rounding	0	0	0		0	
Subtotal - p275	(174,829,838)	(174,829,838)	0	(	0	
Less FASB 109 Above if not separately removed	0	0	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(174,829,838)	(174,829,838)	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

287005   105.15   Contract Liability Basis Adj - Chebalis   (80.270)   (90.270)   (10.28)   (280.477)   (10.28)   (280.478)   (280.477		Α	В	C	D	E	F	G
Page								
Process   Proc			Total					141641
1986   10   10   10   10   10   10   10   1	Account 282			Related	Related	Related	Related	Justification
Property   15	Account 202							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
1999   1990	287605 105	.147 §1031 Exchange	(111,999)	(111,999)	0	0	(	
1.50   1.50	287599 105	.160 §1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	C	
1979   1979	287766 610	101 Amortization NOPAs 99-00 RAR	53 209	53 209	0	0	(	
1985   1985	287610 105	.403 ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	(	Regulatory liability related to removal costs.
2017   1.00	287605 105	.142 Avoided Costs	180,276,646	180,276,646	0	0	(	
200700   1	287704 105	143 Basis Intangible Difference	(1 149 249)	0	0	(1 149 249)	(	
1.00   1.00	287605 105	.120 Book Depreciation	2,583,224,642		0		(	Book-tax difference for book depreciation.
2000   15   15   15   Copilated and or less through   15   15   15   15   15   15   15   1	287605 105	.470 Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	(	
1990   190   190   Capitalized Depression   1990	287605 105	.146 Capitalization of Test Energy	4.409.120	4.409.120	0	0	C	
1,55,175		.137 Capitalized Depreciation		(19,999,540)	0	0	(	Book-tax basis difference for the capitalization of vehicle depreciation.
196,50   Capitalised Size Codes - Neckaras Spacings   196,510   Capitalised Size Codes - Neckaras Spacings   196,510   196,5	287605 105	.100 Capitalized labor and benefit costs	24,965,459	24,965,459	0	0		
1765   1775   1765	287605 105	.101 Capitalized labor costs - Medicare Subsidy	1.565 135	1.565.135	0	0	(	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
Direct Adaptiment Ceremia French Assests	287605	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0		
2016   15.22   Clubs SH, (Americation of SH, Gains)					0	0		
19,522	287605	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974	PowerTax Report #257: General Book Allocation Group.  Book-tay difference for safe harbor lease agreement between PacifiCorp and General Flectric
15-222   Chole SPA, NOPA (Leese Amortisation)   55-27	287608 105	.222 Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	C	
269222	007000 405							
28902 415.732 Ooten PRES Chola LM Chouwe 6.215.899 0 0 0 0 exceevable jurisdictions.  28903 415.732 Ooten PRES Chola LM Chouwe 6.215.899 0 0 0 Control Lability related to the purchas of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability related to the purchas of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 0 Control Lability Residence of the Chohals plant not currently deductible for income 289.790 0 Control Lability Residence of	287608 105	.223 Cholla SHL NOPA (Lease Amortization)	554,727	0	0	554,727		Contra PP&E accounts established in order to record the impairment of Cholla II4 assets for non-
28765 (05.15) Contract Liability Seas Ad. Eagle Mourtain (99.270) (99.277) (29.277) (0 ) (19.28 propress) 287905 (05.15) Contract Liability Seas Ad. Eagle Mourtain (29.277) (29.277) (0 ) (19.28 propress) 287905 (05.15) Contract Liability Seas Ad. Eagle Mourtain (29.277) (29.277) (29.277) (0 ) (19.28 propress) 287905 (05.17) Cost of Removel (20.18.10)	286922 415	.732 Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	C	
200.000   105.15   Contract Labelity Basis Add - Edge Mountain cortract Labelity Basis Add - Edge Mountain C								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
27505 105.17 Centerwhelm Age Constitution in Air of Constitution in Air of Constitution in Air of Constitution in Air of Constitution is and of constitution reason in Section 105.17 Center Age and the Constitution of the Air of Constitution is and of Constitution reason in Section 105.17 Center Age and the Constitution of the Air of Constitution of the Year page and in Constitution reason in Section 105.17 Center Age and the Constitution of the Year page and in Constitution reason in Section 105.17 Center Age and the Constitution of the Year page and in Constitution reason in Section 105.17 Center Age and the Constitution of the Year page and in Constitution reason in Section 105.17 Center Age and the Constitution of the Year page and in Constitution reason in Section 105.17 Center Age and the Constitution of the Year page and in Constitution Reason in Section 105.18 Center Age and the Constitution of the Year page and in Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason in Section 105.18 Center Age and the Constitution Reason In Section 105.18 Center Age and the Constitution Reason In Section In Section 105.18 Center In Sectio					0	0		
28705 105.175 Cot of Removal 28705 105.175 Co	287605 105		(280,477)	(280,477)	0	0		
267605 105.175 Cest of Removal (208.192.051) (208.192.051) 0 0 Security Properties of the purpose and are deducible for income tax purposes in the year paid and incorrect.  267224 145.030 CWIP Reserve 2.013.897 2.013.897 0 0 0 Security Within the prior 6-month period ser determed handware for the prior of the properties of the propert	287605 105	.130 Contribution in Aid of Construction	2/3,504,9//	2/3,504,9//	0	0	(	
287605 105.175 Cost of Removal (288.192.051) (208.192.051)								
yarious costs incurred on these utility-related projects. (i.e., generation facilities, transmission and generation facilities.) In the prof. 6-month period are deemed fractive. Those inaches projects with ses than 55 studies, within the prof. 6-month period are deemed fractive. Those inaches projects with ses than 55 studies, within the prof. 6-month period are deemed fractive. Those inaches projects with ses than 55 studies, within the prof. 6-month period are deemed fractive. Those inaches projects with ses than 55 studies, within the prof. 6-month period are deemed fractive. Those inaches projects of the project of the Allowance for Funds Used During Construction, which consists of a debt and equity component. 2-gay in and capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable or debtached by the consists of a debt and equity component. 2-gay in an or capitable of the project of project project of project project or capital as afferent formula related to the Allowance of the Tunda level of the policy of the project of project project or capital as afferent formula related to the advance of the project of project or capital as afferent formula related to the advance of the project of project project project or capital as afferent formula related to the amount of the project of project or capital as afferent formula related to the amount of the project of project or capital as afferent formula related to the amount of the project or capital as afferent formula related to the capital capital as a probable of recovery as the temporary book tax differences reverse and result in higher tax dependent or capital as a project or capital a	287605 105	.175 Cost of Removal	(208,192,051)	(208,192,051)	0	0	(	
distribution facilities, mining operations and corporate positions for book purposes. Project with the project sevent of the control project december in anchor. The control project december in an anchor in an anchor. The control project december in an anchor. The control project december in an anchor. The control project december								
Secretary   145,030   CWP Reserve   2,013,897   2,01								
2013.897   105.141   Debt AFUDC   171.917.417)   10   0   0   Demonstrate transport is installational CVMP Reserve.   2013.897   0   0   Demonstrate transport is installational CVMP Reserve.   2013.897   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897   0   0   0   Demonstrate transport in stallational CVMP Reserve.   2013.897								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
Bookstax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not application of romone tax purposes, and the Internal Revenue Code requires and proposed professed properly-related access deferred normal related to the capitalization of internal Revenue Code requires and professed pr	207224 145	020 CIMID Become	2.042.007	2.042.007	0	0	,	
287605 105.145 Delt AFUDC (171,917,417) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	201224 143	.030 CWIP Reserve	2,013,097	2,013,097	U	0		recovered, a reserve is established. CWIP Reserve.  Book-tax basis difference related to the Allowance for Funds Used During Construction, which
287605 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (4,835,423) (4,835,423) (4,835,423) (4,835,423) (4,835,423) (5,835,423) (6,835,423) (6,835,423) (7,835,423) (8,835,423)								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (4,835,423) 0 0 0 0 balances for PMIs company's fixed assets seem that was been previously been paid by customers at a tax are ligher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax bendered as the temporary book-tax differences reverse and the amount of tax bendered as the temporary book-tax differences reverse and the amount of tax bendered as the temporary book-tax differences reverse and the amount of tax bendered as the temporary book-tax differences reverse and the amount of tax bendered as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.  287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough (61.884,737) (61.884,737) (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005 405	AAA D-MAEUDO	(474.047.447)	(474 047 447)		0		purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (4,835,423)	287605 105	.141 Debt AFUDC	(171,917,417)	(171,917,417)	U	0		
Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been plaid 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 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 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 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 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 the amount of tax benefits associated with fixed assets that have protously been flowed through to customers and are probable of recovery as the temporary book-tax difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalized or deductable for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of internal Revenue Code requires a different formula related to the capitalization of the new purposes, and the Internal Revenue Code requires a different formula related to the capitalization of the new purposes. (62.118.620) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (67.81.521) (6	287607 105	.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0		
ae probable to 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 revoewn as the temporary book-tax differences reverse and result in higher taxble income as compared to book income.  287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough (61.884,737) (61.884,737) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
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  287605 105.139 Equity AFUDC  287605 105.139 Equity AFUDC  287605 105.130 Equity AFUDC  287605 105.1								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough (61,884,737) (61,884,737) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough (61.884,737) (61.884,737) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
287605 105.135 Effects of Ratemaking - Fixed Assets Flowthrough (61,884,737) (61,884,737) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
Book-tax basis difference related to the Allowance for Funds Used During Construction, which as general purposes, and the Internal Revenue Code requires a different 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 on single purposes, and the Internal Revenue Code requires a different formula related to the capitalization on single purposes, and the Internal Revenue Code requires a different formula related to the capitalization on single purposes, and the Internal Revenue Code requires a different or eductible for income tax purposes.  87605 105.125   Hydro Relicensing Obligation (3,699,347) 0 0 0   North Umpropa EFRC license pursuant to Financial Accounting Standard 143.  87605 105.125   Tax Depreciation (4,784,152,172) (4,784,152,172) 0 0 0   Book-tax difference for tax depreciation.  87605 105.125   Tax Fixed Asset Gain/Loss (62,118,620) (62,118,620) 0 0 0   Dook-tax difference related to the disposition of capital assets.  87605 105.129   Fixed Assets - State Modifications (9,912,567) 0 0 19,912,567   Dook-tax difference related to the disposition of capital assets.  87605 105.129   Fixed Assets - State Modifications (9,65,14) (306,514) 0 0 19,912,567   Dook-tax basis difference for the difference between federal and state depreciation methodologies of purposes.  87605 105.148   Mine Safety Sec. 179E Election (9,05,14) (306,514) 0 0 0   Dook-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and income tax purposes.  87605 105.136   PRE FIN 48 Balances (383,923) (383,923) 0 0 0   Dook-tax difference for eligible costs under the internal Revenue Code Section 174 for internally devolved software which are deductible in the period paid and incurred for income tax purposes.	207605 105	115 Effects of Batamaking Fixed Access Flourthrough	(61 004 727)	(61 004 727)	0	0		taxable income as compared to book income.
287605 105.139 Equity AFUDC (97.657,175) (97.657,175) 0 0 0 0 interest on debt.  287928 425.310 Hydro Relicensing Obligation (3.699.347) 0 0 0 Pacificary outside the capitalization of the new Capitali	207003 103	Encote of Nationaling * Fixed Assets Flowariough	(01,004,737)	(01,004,737)	U	U		Book-tax basis difference related to the Allowance for Funds Used During Construction, which
287605   105.129   Equity AFUDC   (97.657,175)   (97.657,175)   0   0   0   Interest on debt.								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new (3,699,347)	287605 405	139 Faulty AFLIDC	(07.657.175)	(07 667 175)	0	0		
287928   425.310   Hydro Relicensing Obligation   (3.699,347)   (3.699,347)   0   0   North Umproup EFEC license pursuant to Financial Accounting Standard 143.			(51,160,175)	(57,007,175)	U	U		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.152 Tax Fixed Asset Gain/Loss (62.118.620) (62.118.620) 0 0 0 0 0 book-tax difference related to the disposition of capital assets.  287605 105.129 Fixed Asset - State Modifications 19,912,567 0 0 19,912,567 0 0 19,912,567 0 0 19,912,567 0 0 19,912,567 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 0 19,912,567 0 0 0 0 19,912,567 0 1 19,912,567 0 0 0 19,912,567 0 0					0	0	(	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.129 Fixed Assets - State Modifications 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 19					0	0		
287605 105.129 Fixed Assets - State Modifications 19,912.567 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 0 19,912.567 0 1	28/605 105	. 102 Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0		
287605 105.148 Mine Safety Sec. 179E Election (306,514) (306,514) 0 0 0 0 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 erversed upon audit by the Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.  286605 105.136 PP&E FIN 48 Balances (383,923) (383,923) 0 0 0 erversed upon audit by the Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.	287605 105	.129 Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	primarily resulting from states that have not adopted bonus depreciation.
287929 105.460 Non-ARO Removal Costs (253,053,650) (253,053,650) 0 0 0 Regulatory liability related to removal costs.  28605 105.136 PP&E FIN 48 Balances (383,923) (383,923) 0 0 0 be reversed upon audit by the Internal Revenue Service.  383,923) (383,923) 0 0 0 be reversed upon audit by the Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.	007005 105	440 Miss Octob Oct 4705 Floriday	(000 51 1)	(000 511)	-			Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
PP&E book to tax differences for which the accumulated deferred income tax liability is expected to 0 be reversed upon audit by the Internal Revenue Service.  (383,923) 0 0 0 be reversed upon audit by the Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.					0	0		In the period paid and incurred for income tax purposes.  Regulatory liability related to removal costs
28605 105.136 PP&E FIN 48 Balances (383,923) 0 0 be reversed upon audit by the Internal Revenue Service.  Book-tax difference for eligible costs under internal Revenue Code Section 174 for internally devoloped software within are deductible in the period paid and incurred for income tax purposes.	201929 103	TOU HOUSENCO NOTITOVALLOUSES	(200,000,000)	(200,000,000)	U	U		
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.	286605 105	.136 PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		
			, , , , , ,	, /				Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
20/20 520/210 1/4 C= - Set. (1/4 Desire Line   1/4 Desire Line   1	207605 200	240 B & F. Con 474 Deduction	(7.740.040)	(7.740.040)	0	_		
	28/605 320	.210 R α E = 386.174 DEGUCTION	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.

						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 li
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525 RA - Lease Depreciation - Timing Difference	(132.528)	(132.528)	0	0	the lease payment less accrued lease interest.
200314	410.020 TVA - Ecase Depressation - Timing Difference	(102,020)	(102,020)			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
287605	100.110 RA- Solar ITC Basis Adi Fixed Assets	(25,900)	(25,900)	0	0	creating basis differences between book basis and tax basis for the solar arrays.
201000	100.110 TA- Oolal 110 Basis Adj Tixou Assets	(20,300)	(20,000)	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468 income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0 income tax normalization rules.
					_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0 income tax normalization rules.  Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0 account 281.
	·					Book-tax basis difference related to relocation reimbursements, which depending on whether or n
287605	105.140 Reimbursements	22.255.287	22.255.287	0	0	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.
207003	100.140 Reimbursements	22,233,201	22,233,201	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.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	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
287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0	0	decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
	,	(=,:=:,:=:)	(=,,)		-	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
007000	415.935 RL - Contra-Carbon Decommissioning - WY	(400 704)	(400.704)			Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	U	U	0 general rate order/stipulation (Docket 20000-405-ER11). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0 PMI's portion of Bridger Coal Company fixed assets
						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 ar 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
287187	400 404 DI Effects of Determining Florid Assets	(176.926.379)	(176.926.379)			and are probable of recovery as the temporary book-tax differences reverse and result in higher
287313	100.121 RL - Effects of Ratemaking - Fixed Assets  105.450 RL - Non-ARO Liability	253.053.650	253.053.650	0	0	0 taxable income as compared to book income. 0 Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0 842.  Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105.135 Safe Harbor Lease Rate Differential	(2,623,171)	(2.623.171)	0	0	book-tax basis difference related to safe narbor lease rate differential. (Federal ONLY vs. Federal  + State).
		(=,===,111)	(=,===, 11 1)	· ·		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 deductibed.
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	o for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
287605	105.116 Solar ITC Basis Adjustment	(8.607)	(8.607)	0	0	arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences  or between book basis and tax basis for the solar arrays.
				0	0	Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205 Tax Depletion-SRC	147,478	147,478	0	0	0 book and tax purposes.
287301	105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0
Subtotal - p	Rounding 275	(2.889.829.879)	(2,007,422,363)	(751,809,087)	_	
Less FASB	109 Above if not separately removed	(172,090,956)	(172,090,956)	(751,609,067)	0	0
Less FASB	106 Above if not separately removed	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 Board and to in Columns C & D are included in Column E

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	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	C		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	C		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		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		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	C		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	C		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	C	)	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
,						

					Contra regula	atory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493				t withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
201000 410.425 CONIDATA FEISION	1,100,493	1,100,493			Contra regula	atory asset for all the CA related recovery (amortization) and other adjustments to the
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	C	)	UMWA pensi 0 disposition.	ion trust withdrawal obligation regulatory asset included in the Deer Creek Mine
						atory asset for all the WA related recovery (amortization) and other adjustments to the
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	C		0 disposition.	ion trust withdrawal obligation regulatory asset included in the Deer Creek Mine
200024 445 724 Centre DA Chelle II A Cleause MA/IEEDC	E40.042	E10.042				atory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042				gulatory asset (415.725) sset to record benefits and administrative costs related to the California Alternative
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	C	)	0 Rate for Ener	gy, or CARE, program. sset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	C	)	0 retirement ob	oligations.
						isset to record the pass-through benefit to Oregon customers from the BPA. Qualifying uch as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(2.101.010)	(2,101,010)			rewarded wit	th a credit to their bill. Moved from 2014 account 137332.
2019 11 410,099 IVA - BFA Balancing Account - OK	(2,101,010)	(2,101,010)				sset to record the pass-through benefit to Washington customers from the BPA.
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)				istomers, such as those who meet specified reductions in energy use during peak hour If with a credit to their bill.
·					Balancing acc	count to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	C			ct utility service. sset established to record the deferral of Carbon Plant's write off and sales proceeds o
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	C		0 inventory fro	m decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0			sset established to record CA's share of the deferral of Carbon Plant's write off and ds of inventory from decommissioning.
					Regulatory as	sset established to record WA's share of the deferral of Carbon Plant's write off and
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	C	)	Regulatory a	ds of inventory from decommissioning. sset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0		0 depreciation Regulatory a	due to the implementation of new rates on January 1, 2014. sset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	C	)	0 depreciation	due to the implementation of new rates on January 1, 2014. sset established to record Wyoming's share of the deferral of Carbon Plant's increase
287986 415.925 RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	C	)	0 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)	C	)	O Cholla U4 clo	
286913 415.720 RA - Community Solar - OR	(122,373)	(122,373)	C		Regulatory a  O Solar Progra	sset established to account for the deferral of costs related to the Oregon Community m.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	C		0 Regulatory a Regulatory a	sset established for reclass non-current portion of CA Deferred Excess NPC. sset established for noncurrent portion of recoverable net power costs in Idaho
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	C	)	0 pursuant to a	an energy cost adjustment mechanism. sset established for noncurrent portion of recoverable net power costs in Idaho
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	C	)	0 pursuant to a	an energy cost adjustment mechanism.
						sset established for noncurrent portion of recoverable net power costs in Utah an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	C		Regulatory a	sset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	C		0 pursuant to a Regulatory a	a power costs adjustment mechanism. sset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0		0 request for p	roposal for new generation. sset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	C	)	0 from custome	ers through California rates. sset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	C	)	0 from custome	ers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	C	)	0 from custome	sset/liability established to record funding for qualifying intervenors that are collected ers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	C		0 regulatory or	
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	C		Regulatory a 0 regulatory or	sset established for the Wyoming allocated portion of overburden costs pursuant to a der.
					Regulatory a amortized ac	sset established to record costs incurred for demand side management which are cording to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963			0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
•	18,902	18,902				sset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho			0		Regulatory a	nentation of new rates on January 1, 2014. asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(362,037)	(362,037)	C		0 to the implem Regulatory a	nentation of new rates on January 1, 2014.  sset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	C		0 due to the im Reclass of mi	plementation of new rates on January 1, 2014. scellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	C	)	0	
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0		the Deer Cre	2014, abandonment costs were recorded in connection with the anticipated closure cete mine in Emery County, UT. The Company filed a deferred accounting application icable state commissions.
	(21,521,009)				Regulatory a	sset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs		(21,521,009)	C		Regulatory lia	rer a ten-year period for state regulatory purposes.  ability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	C			hington does not allow deferred treatment. sset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	C		0 Regulatory a	sset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0		0 benefits liabil	
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	C	)		m Account pursuant to Docket 19-05-042.

					Regu	ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0		0 susta	ained at the Goodnoe Hills generating plant. ulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	1	0	
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0		0 The	book-tax difference resulting from this regulatory asset.  ulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	1	0 susta	ained at the Lake Side generating plant.
						ulatory asset established to record Wyoming's share of liquidating damages on outages at ghton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	1	0 2013	3 Energy Cost Adjustment Mechanism (ECAM).  account used for financial statement presentation purposes to reclass the current and
					SAP	raccount used for financial statement presentation purposes to reclass the current and current portion of regulatory assets to liabilities when the balance of the regulatory assets resul
287977 415.885 RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	1	0 in a	credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0		0 Reg	pulatory asset established to reclass noncurrent portion of OR asset sale gain giveback  Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	1	0 trans	sportation electrification pilot programs.
287942 430.112 RA - Other - Balance Reclass	(428.560)	(428.560)	0		0 Reci	ass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
007700 445000 Dt D 1 0 W 4 W	(0.40.000)	(0.10.000)			Regi	ulatory asset established to recover Washington's portion of a \$22m pension settlement that
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(348,899)	(348,899)	0			urred in 2018.  ulatory asset established as an offset to the increase in post-employment obligations.
	(070.077)	(070 077)			Asse	et accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0		U issua Regi	ance, or over the life of the new issuance if the original issuance was refinanced.  ulatory asset established for the unrecovered portion of the Powerdale hydroelectric generatin
					facili	ity and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0		0 seve	erely damaged by flooding and the related debris flow and is being removed rather than being irred.
	(29,428)	(29,428)				Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858 415.676 RA - Preferred Stock Redemption - WY			0		0 porti	on of redemption cost.  Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0		0 porti	on of redemption cost.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	U		Regu	Asset established to record Washington's portion of stock redemption costs.  ulatory asset established to capture the noncurrent portion of the difference between renewab
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)			ener	rgy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , ,	0			ulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	1	0 inclu	ided in rates that differ from actual renewable energy credits.  ulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0		0 phot	ovoltaic feed-in tariff program (Oregon House Bill 3039).
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	1	0 Regi	ulatory asset established for the UT Solar incentive program costs.  projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					array	ys needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(8.444)	(8,444)	0		betw 0 for the	veen book basis and tax basis for the solar arrays. This is the revenue requirement gross-up that difference.
					Regu	ulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0		0 reco	ver \$545,000 of costs recorded related to a storm in California.  Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Electrification Pilot - CA	97,350	97,350	0	)	0 trans	sportation electrification pilot programs.
286912 415.431 RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0			Program approved in September 2018 to record costs and collect fees connected to sportation electrification pilot programs.
					Regu	ulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906 415.531 RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0		0 2018 Regi	<ol><li>ulatory asset established for Utah portion of liquidated damages payments for outages at Jim</li></ol>
287899         415.878         RA - UT Liquidation Damages           287906         415.863         RA - UT Subscriber Solar Program	(120,474) (424,094)	(120,474) (424,094)	0		0 Bride	ger Unit4, Naughton Unit 1 and Unit 2. ulatory asset established for the UT Subscriber Solar Program.
207900 413.003 RA - 01 Subscriber Solar Program	(424,094)	(424,094)	0		To re	ecord a regulatory asset balancing account for the costs and collections of the Utah
					Sust	tainable 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	
287639 415.510 RA - WA Colstrip #3	(13,908)	(13,908)				ulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
			0		Regu	erating plant.  ulatory asset established to record the deferral of the Merwin Project costs approved by the
287857 415.545 RA - WA Merwin Project	844	844	0	1	0 Was	hington Utility and Transportation Commission (WUTC).  ulatory asset established to record the Wyoming multi-state protocol deferral assumed in 201
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	1	0 and	2018.
287848 320.281 RA - Post Retirement Settlement Loss	(1.505.574)	(1.505.574)	0		Regu	ulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retirical obligations.
	1,755575				Regu	ulatory asset established to segregate the accumulated Utah carrying charges to be recovere
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0		0 on U	Itah's allocable share of the post-retirement medical settlement loss.  ulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0		0 reco	vered in excess of insurance claims incurred.
						ulatory assets established to record the effects of the accounting pursuant to FASB Statemen 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	
287886 415.837 RA - Frozen MTM	(14,792,317)	(14,792,317)	0		Recl	lass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozer rative.
FERC 283 - Other	(14,732,317)	(.7,132,311)				
287936 205.025 Fuel Cost Adjustment	(35,837)	(35,837)	0			inning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridge I and a credit to coal inventory.
an out reported	(50,007)	(55,057)			Asse	et accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(700,041)	(700,041)	0			uired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being rtized over the remaining life of the plant.
			0		The	total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0		0 Med	icare subsidy, required under FAS 158.  paid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(62,069)	(62,069)	0		0 the e	east side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(126,970)	(126,970)	0		0 Asse	et accrued for prepaid membership fees, amortized for book purposes over a period of 12 ths or less.
287907 210.185 Prepaid Aircraft Maintenance	(80,462)	(80,462)	0		0 Regu	ulatory asset established for prepaid aircraft maintenance costs.
287665 210.130 Prepaid Taxes - ID PUC	(88,988)	(88,988)	0			et accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 ths or less.
	1007000				Asse	et accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(248,396)	(248,396)	0		U] 0 12 m	nonths 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.
								Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	is expected to be reversed upon audit by the Internal Revenue Service
								Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	months or less.
		·	1					Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190	Prepaid Water Rights	(137.093)	(137.093)	0	0	0	137511.
			,	, , , , , , , , ,				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,
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
			(55,252)	(**,=*=/				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
287653	425 250	TGS Buyout	(318)	(318)	0	0	0	the original contract.
207000	120.200	100 Sujetic	(0.0)	(0.0)	•			Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120 205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	purposes.
201110	120.200	Trapper willing Grock Dasis	(1,255,465)	(1,233,403)	•		•	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
007050	040.005	Def Course Mode to Mode to Colonia and Income Obstance to	(400,000)				(400,000)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	U	<u> </u>	(499,060)	earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(5/3,811)	To record unrealized gains/losses from the long term incentive plan.
							_	Regulatory liability established to record the reclass of a derivative regulatory asset to an other
287966		Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0		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 - p2			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 1	109 Above i	f not separately removed	(8,444)	(8,444)	0	0	0	
	106 Above i	f 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 Plant and not in Columns C & D are included in Column E
  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

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

	A	В	C	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5.921.455	0	0		5.921.455	CARES Act Section 2302.
		-,,				*,000,1,000	Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	(	0	pension trust withdrawal obligation.
	000 400 1 TIP	5.740.000					Regulatory liability established to record the long-term portion of the BHE incentive plan liability
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	5,719,086 2,021,585	0	0			related to PacifiCorp employees.  Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	720.200 Boloffed Comp. Accidal - Cash Basis	2,021,000	•	•		2,021,000	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0		0 642,883	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	(	0	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.
201332	303.000 Vacation Accidal Cash Dasis (2.3 mos)	7,231,420	U	0	1	7,231,420	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	588,016	0	0		588,016	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		0 6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2.340.890	0	0		2 240 900	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			Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						
				_			Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0		0	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 L		10,102,000	10, 102,000	•			liozen denvalive.
,							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
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	(	0 0	and reduced the federal income tax rate from 35% to 21%.
							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
287052	705.341 RL Income Tax Deferral - ID	58.420	58.420	0		0	reduced the federal income tax rate from 35% to 21%.
				•			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
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	(	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2.298.082	2.298.082	0		n	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%.
			-,,	•			Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	(	0	amortization for return to California customers pursuant to regulatory order.
				_			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0		0	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		n	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207001	700.010 TE T10000011 AE ESTITATIONELISTI OT	17,000,200	17,000,200	•			Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0		0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
							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
287111	705.287 RL - Protected PP&E EDIT - CA	8.442.608	8,442,608	0		0	35% to 21%
		5,112,000	2,,000				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
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		0	21%.

								Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113	705 200	DI Protected DDSC FDIT OR	93,999,686	93,999,686				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
20/113	705.209	RL - Protected PP&E EDIT - OR	93,999,000	93,999,000			J (	Regulatory liability established to defer Washington's portion of protected property related EDIT
ĺ								recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(	0	35% to 21%.  Regulatory liability established to defer Wyoming's portion of protected property related EDIT
ĺ								recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	(	0	35% to 21%.
								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
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(	0	21%.
								Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
			.,					Regulatory liability established to defer Idaho's portion of non-protected property related EDIT
287122	705 205	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0			recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
201 122	100.200	TE-HOIT TOLCOCCUTT GE EDIT-ID	104,240	104,240				35% to 21%.  Regulatory liability established to defer Washington's portion of non-protected property related
007101	205.000	DI N. D. C. LODGE FOIT WA						EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		) (	from 35% to 21%.  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
287125 287176	705.297	RL - Non Protected PP&E EDIT- WY RL - Cholla Decommissioning - OR	13,062,075 2,257,941	13,062,075 2,257,941	0		0	35% to 21%.  Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.412	RL - Cholla Decommissioning - OK	5,026,684	5,026,684	0		) (	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
								Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	(	0	entities, to be used to fund programs that benefit Oregon customers.  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
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	(	0	provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	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
		1 /	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7. 7				A regulatory liability established with respect to the excess deferred income taxes associated with
287191	70F 200	DI Non Branash, EDIT. CA	190,782	190,782				the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
20/ 191	703.200	RL Non-Property EDIT - CA	190,762	190,762			, ,	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
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	(	0	In the income tax rate.  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
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	(	0	A regulatory liability established with respect to the excess deferred income taxes associated with
1								the non-property accumulated deferred income taxes allocable to Wyoming resulting from the
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	(	0	change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2.662.212	2.662.212	0		0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
								A regulatory liability with respect to the Washington decoupling mechanism.
207200	705 267	RL WA Decoupling Mechanism	493,787	493,787				
287200	103.201	NE WA Decoupling Mechanism	493,707	495,767			,	Regulatory Liability established to record difference between the approved accelerated depreciation
		B. W.A. J. J. B. J. C.	12.847.564	12.847.564				in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415./10	RL - WA Accelerated Depreciation	12,847,564	12,847,564	U		J	units at the Jim Bridger Plant and Colstrip Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
								(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		) (	liability balancing account for California.  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
287212	705 245	RL - OR Direct Access 5 Yr Opt out	1.971.636	1.971.636	0			leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
201212	100.240	TE - OR Direct Access 5 11 Opt out	1,57 1,000	1,571,000				Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287213	405.004	RL - BPA Balance Act - ID	331 664	331 664				customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
201213	423.301	RE - DPA Dalalice Act - ID	331,004	331,004			, ,	qualifying customers receive a credit to their bill.  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
287225	605.103 705.531	ARO/Regulatory Difference - Trojan - WA RL UT Solar Feed-in Tariff - NC	7,769 4,841,255	7,769 4,841,255	0			contra account is that substantially all Trojan - related costs were disallowed in Washington;  Regulatory liability established to record UT solar Feed in Tariff.
287227 287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	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	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	n		0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
			0,000,000	0,000,000				This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287235	705 711	RL CA Def NPC - Noncurrent	207.029	207 029	0			intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
201233	700.711	NE OA DOI NI O - NURUITER	201,029	201,029	U			instead of a debit balance, or vice versa.  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
207227		RL - Noncurrent Reclass-Other	173,514	173,514	0	(	0	instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287237	705.755				_		1	greenhouse gas pollution emission allowances .
287237		RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0			3
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621		0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287238 287253	705.420 705.400	RL - CA GHG Allowance Revenue Reg Liab - OR Injuries & Damages Reserve	1,255,621 2,947,914	2,947,914	0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287238 287253 287257	705.420 705.400 705.453	RL - CA GHG Allowance Revenue  Reg Liab - OR Injuries & Damages Reserve  Reg Liab - ID Property Insurance Reserve	1,255,621 2,947,914 246,666	2,947,914 246,666	0		0 0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Idaho allocation of storm-related property damage recovered lin excess of insurance claims incurred.
287238 287253	705.420 705.400 705.453	RL - CA GHG Allowance Revenue Reg Liab - OR Injuries & Damages Reserve	1,255,621 2,947,914	2,947,914	0 0	(	0 0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287238 287253 287257 287258 287259	705.420 705.400 705.453 705.454 705.455	RL - CA GHG Allowance Revenue  Reg Liab - OR Injuries & Damages Reserve  Reg Liab - ID Property Insurance Reserve  Reg Liab - UT Property Insurance Reserve  RL - Property Insurance Reserve - WY	1,255,621 2,947,914 246,666 618,034 182,821	2,947,914 246,666 618,034 182,821	0 0	(		Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Utah allocation of storm-related property damage recovered Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287238 287253 287257 287258	705.420 705.400 705.453 705.454	RL - CA GHG Allowance Revenue  Reg Liab - OR Injuries & Damages Reserve  Reg Liab - ID Property Insurance Reserve  Reg Liab - UT Property Insurance Reserve  RL - Property Insurance Reserve - WY	1,255,621 2,947,914 246,666 618,034	2,947,914 246,666 618,034	0 0 0	(		Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Utah allocation of storm-related property damage recovered Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.  Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287238 287253 287257 287258 287259	705.420 705.400 705.453 705.454 705.455 100.100	RL - CA GHG Allowance Revenue  Reg Liab - OR Injuries & Damages Reserve  Reg Liab - ID Property Insurance Reserve  Reg Liab - UT Property Insurance Reserve  RL - Property Insurance Reserve - WY	1,255,621 2,947,914 246,666 618,034 182,821	2,947,914 246,666 618,034 182,821	0 0 0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Utah allocation of storm-related property damage recovered Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.  Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).  Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax dependance.
287238 287253 287257 287258 287259 287262	705.420 705.400 705.453 705.454 705.455 100.100	RL - CA GHG Allowance Revenue  Reg Liab - OR Injuries & Damages Reserve  Reg Liab - ID Property Insurance Reserve  Reg Liab - UT Property Insurance Reserve  RL - Property Insurance Reserve - WY  RL ITC	1,255,621 2,947,914 246,666 618,034 182,821 216,878	2,947,914 246,666 618,034 182,821 216,878	0 0 0 0			Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.  Regulatory liability used to record the Utah allocation of storm-related property damage recovered Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered necesses of insurance claims incurred.  Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax

007070 707 007 51 0 1 (550 11)	10.700	40.700			Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	0	Wyoming's allocation of the actual REC revenue received by the Company.  Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	0	Oregon's allocation of the actual REC revenue received by the Company.  Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	0
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	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	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
					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
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	qualifying customers receive a credit to their bill.  Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	1,394,941	1,394,941	0	0	Regulatory liability established for low-infough accounting of income taxes required by the state of 0 Washington on certain non-property related temporary book-tax differences. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
					Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	Rate for Energy, or CARE, program.  Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	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.
				0	Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	0	0	0 to qualifying low income recipients through bill credits. Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	to qualifying low income recipients through bill credits.  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
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	0	energy certificates.     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
287474 705.271 RL - Blue Sky Program WA	144,619	144,619	0	0	Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable
2014/3 103.272 RL - Dide Sky Plogram CA	59,597	59,597	- 0	0	O energy certificates.  Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	.,,	1,132,132			Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable 0 energy certificates.
					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
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0	0 energy certificates.
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation 0 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	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	Olstate net operating loss carryforward for income tax purposes.  Federal income benefit for the deduction state taxes associated with state net operating loss.
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss 0 carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	902,107 653,588	902,107 653.588	0	0	<ul> <li>Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ul>
287497 DTA BETC Purchased Gain	146,441	146,441	0	0	Oregon state income tax credit carryforward.     Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	17,327,170 260,437	17,327,170 260,437	0	0	Idaho state income tax credit carryforward.     Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	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	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	Insurance reserve established to accrue an estimate of the potential insurance receipts related to 0 claims for injuries & damages expense.
Asset Retirement Obligations			- 0	U	
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	64,400,058	64,400,058	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	43,521	0		0	Deferred tax account for difference between recognized vs. realized gains in compensation plan 43,521 investments.
*		0	0	0	Regulatory liability used to record the California allocation of storm-related property damage
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0 recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0
					Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020.
				0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,673,016	2,673,016	U	U	0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected.
287199 220.101 Bad Debt	(40,763)	(40,763)	0	0	and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287211 425.226 Deferred Revenue - Other	350,057 70,462	350,057	Ö	0	by the Internal Revenue Service.     Advanced payments recognized for tax and not for book.
287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation	70,462 1,697,901	70,462 1,697,901	0	0	Reserve against receivable due from joint owners.      Accrued final reclamation expenditures for the Trapper mine.
			0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	57,874	57,874	U	U	0 tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	14,385,921	14,385,921	0	0	work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines and
					1.10.1.10guiated environmental remediation costs required at various abandoned/closed fillnes and
287241         605.302         Environmental Liability- Non Regulation           287270          Valuation Allowance for DTA	581,428 (515,607)	581,428 (515,607)	0	0	other work sites.      Valuation allowance against items that may not be realized before they expire.

Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
Section   Sect
Safe Safe Safe Safe Safe Safe Safe Safe
287297   505.155   Deferred Revenue   3.457   3.457   0   0   0   the credits.
Sar288   205.210   ERC Impairment Reserve   S01.567   S01.567   S01.567   O   O   O   Demission reduction or exit.
287298   205.210   ERC Impairment Reserve   501.667   501.667   0   0   0   0   0   0   0   0   0
287321   100.100   TC     100.100   TC     100.100   TC     287327   100.100   TC     287337   100.100   TC     287337   100.100   TC     287337   100.100   TC     287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287337   100.100   TC   287338
287337 715.105 MCI F.O.G. Wire Lease 137.426 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
287337   715.105   MCI F.O.G. Wire Lease   137,426   137,426   137,426   0   0   0   the annual service agreement period.   287338   415.110   Transmission Service Deposit   165,381   0   165,381   0   165,381   0   0   transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as income when the service contract is fulfilled. The deposits are recognized as full valided
287338 415.110 Transmission Service Deposit 165.361 0 16
28738 415.110 Transmission Service Deposit 165.381 0 165
287338   415.110   Transmission Service Deposit   165.361   0   165.361   0   165.361   0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 0   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 1   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 1   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 1   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 2   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 2   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 2   Iransmission line services. These deposits are fully refundable. The deposits are recognized as 2   Iransmission line services. These deposits full full line services. These deposits are fully refundable. The deposits are recognized as 2   Iransmission line services for accurate service counts receivable for which collection is not expected. The service for accurate service counts receivable for which collection is not expected. The service for accurate service counts receivable for which collection is not expected. The service for accurate servi
287340   220.100   Bad Debts Allowance - Cash Basis   4,598,991   4,598,991   4,598,991   0   0   0   0   0   0   0   0   0
287340   220, 100   8ad Debts Allowance - Cash Basis   4,598,991   4,598,991   0   0   0   0   0
287340   220,100   Bad Debts Allowance - Cash Basis   4,598,991   4,598,991   0   0   0   0   0
28734   505.150   Miscellaneous Current & Accrued Liability   638.793   638.793   0   0   0   Miscellaneous accrued liabilities related to Pacificorp.
287370   425.215   Unearmed 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   Numpqua Settlement Agreement   5,526,104   5,526,104   5,526,104   0   0   0   0   0   0   0   0   0
287391   425.320 Numpqua Settlement Agreement   5,526,104   5,526,104   0   0   0   0   0   0   0   0   0
287392   425.120   Bear River Settlement Agreement   4,112,909   4,112,909   0   0   0   Settlement obligations.   Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will 287314   25,110   Tenant Lease Allowances   22,911   22,911   0   0   0   De armotized as expenses are incurred.   287415   25,200   M&S Inventory Write-off   449,676   449,676   0   0   Or Cancel diability restinated obsolede or excess inventory that will be sold for scrap.
287392         425.120         Bear River Settlement Agreement         4,112,909         4,112,909         0         0         0 settlement obligations.           287393         425.110         Tenant Lease Allowances         22,911         22,911         0         0         0 be amortized as expenses are incurred.           287415         205.200         M&S Inventory Write-off         449,676         449,676         0         0         O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287343 425.110 Tenant Lease Allowances 22,911 22,911 0 0 0 Earnor Lease Allowances 22,911 22,911 0 0 0 be amortized as expenses are incurred.  287415 205.200 M&S Inventory Write-off 449,676 449,676 0 0 0 Accorded liability for estimated obsolete or excess inventory that will be sold for scrap.
287393         425.110         Tenant Lease Allowances         22,911         0         0         be amortized as expenses are incurred.           287415         205.200         M&S Inventory Write-off         449,676         449,676         0         0         Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287415 205.200 M&S inventory Write-off 449,676 449,676 0 0 Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287430 505.125 Accrued Royalties 3,530,502 3,530,502 0 0 Accrued liability for royalty payments to the Mineral Management Service on coal production.
Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment 1,653,301 1,653,301 0 0 taxable income from Bridger coal.
287807          Non-curr def fed tax cor ben of int         295,790         295,790         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 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 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 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 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

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

#### PacifiCorp

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

<b>A</b>	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	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

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

#### PacifiCorp

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

Schedule ADIT-282

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

007704	105 110	D 111 211 DW	(000 044)			(000.014)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704 287605		Basis Intangible Difference Book Depreciation	(928,644) 2.889.388.103	2.889.388.103	0	(928,644)		related to hydro-relicensing costs transferred to plant-in-service.  Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	Č	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy  Capitalized Depreciation	(21.919.053)	(21,919,053)	0	0		produced by generating plants during the construction period and sold or used by the utility.  Book-tax basis difference for the capitalization of vehicle depreciation.
287605		Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	Č	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
					_			Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy  Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 771.672.111	(771.672.111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605 287605		Direct Assignment: Intangible Fixed Assets  Direct Assignment: Intangible Fixed Assets	0	32 883 039	(771,672,111)	0	(32.883.039)	PowerTax Report #257: Transmission Book Allocation Group.  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.
007005	405 450	Ocates at Link life, Deals Adl., Objection	(57,874)	(57,874)	•			Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	U	U		tax purposes.  Eagle Mountain contract liabilities not currently deductible for income tax purposes.
								Lagic Wouldain contract habilities not currently acqueible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	(	<u>/</u>
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.
								Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	C	
								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
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	(	recovered, a reserve is established, CWIP Reserve
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	(	interest on debt.
								Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(	balances for PMI's portion of Bridger Coal Company's fixed assets.
								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
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	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
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	C	interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3.372.503)	(3.372.503)	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		(5,010,657,579)	(5,010,657,579)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	(	book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Access Chata Madifferentians	40 500 004		•	40 500 004		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	(	primarily resulting from states that have not adopted bonus depreciation.  Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	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	(	Regulatory liability related to removal costs.
000005	405 400	PP&E FIN 48 Balances	(383,923)	(383,923)	•	0		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	U		be reversed upon audit by the Internal Revenue Service.  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.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	(	These costs are capitalized for book purposes.
								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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	C	
								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	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0		)
								Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	/ income tax normalization rules.  Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(	neciass to separately state the exclusion of ADT1 from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	(	account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
287605	105 122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
20/000	103.122	repairs Deduction	(400,004,700)	(400,504,700)	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
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	(	order/stipulation (Docket PAC-E-13-04).
207400	100 100	PL Effects of Retempking Fixed Assets RMI Fed Only	3,285,976	3,285,976	•			Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0		PMI's portion of Bridger Coal Company fixed assets  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
287187		RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	(	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	(	Regulatory liability related to removal costs.
286915	425 155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0		Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
200310	720.100	1100 / 1000t (Operating Leade)	(2,000,004)	(2,000,004)	U	· · · · · · · · · · · · · · · · · · ·	-	IOTE.

287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157.570.922)	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		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.  Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471 UT Klamath Relicensing Costs Rounding	8,680,735	8,680,735	0	0	0	Book-lax difference related to reficensing cost of Namatri Dam.
Subtotal - pa	275	(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
	109 Above if not separately removed	(187,582,526)	(187,582,526)	0	0	0	
	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 Plant and not in Columns C & D are included in Column E
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

	DIT-283	<b>D</b>	C	D	_		G
	<b>A</b>	В	Gas. Prod.	U	=	F	G .
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 28							
	Regulatory Assets						
287849	415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	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		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		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		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		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		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		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
							Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
							pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	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
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0		0 disposition.
			11.1.1				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	186.067	186.067	0	0		0 Cholla U4 Regulatory asset - OR.
							Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591	0	0		O Cholla U4 Regulatory asset - UT.
		31,100	,				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	556.306	556,306	0	0		O Cholla U4 Regulatory asset - WA/FERC.
		333,000					Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927	415.730 Contra RA - Cholla U4 Closure WY	104.574	104.574	0	0		O Cholla U4 Regulatory asset - WY.
	THE TOO CONTRACT OF CHECKS WY	101,011	101,071		· ·		Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replace
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.964.990)	(3.964.990)	0	0		0 by AMI to be amortized over 10 years.
200000	THE TEXT DECEMBER OF THE CONTROL OF	(0,001,000)	(0,001,000)		· ·		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(61,990,559)	(61,990,559)	0	0		0 retirement obligations.
		(0.)200,000)	(0.,000,000)				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
287911	415.699 RA - BPA Balancing Account - OR	(1.919.561)	(1.919.561)	0	0		o rewarded with a credit to their bill. Moved from 2014 account 137332.
20/311	410.000 IVA - Dr A Dallanding Account - OX	(1,515,501)	(1,313,301)		•		Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(54.489)	(54,489)	0	0		0 parks to direct utility service.
201331	410.002 TW - OA MODILE HOME Fall Conversion	(04,403)	(04,400)		·		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994	415,929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0		0 directed in the California general rate order/stipulation.
201334	410.323 TVA - Oarbon Decommissioning - OA	(177,170)	(177,170)				Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds
287935	415.936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474.855)	0	0		0 inventory from decommissioning.
201933	410.530 IVA - Carbon Frank Deconnil/Inventory	(474,033)	(474,033)	U	0		Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		0 sales proceeds of inventory from decommissioning.
200501	415.556 KA - Carbon Plant Decomm/inventory - CA	12,797	12,737				Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68,301	0	0		0 sales proceeds of inventory from decommissioning.
200500	410.537 KA - Carbon Plant Deconnil/Inventory - WA	00,301	00,301				Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899	415.939 RA - Carbon Plant Decomm/Inventory - WY	128.650	128.650	0	0		0 sales proceeds of inventory from decommissioning.
200055	410.505 IVA - Calbon Flant Deconnil/lifeticity - W1	120,030	120,030	U	0		Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931	415.724 RA - Cholla U4 - Tax Flowthrough	(232.431)	(232,431)	0	0		Old If Industry asset established to account for the estimate of recoverable amounts of depreciation.  If Industry asset established to account for the estimate of recoverable amounts of depreciation.
200931	415.724 RA - Cholia 04 - Tax Flowtillough	(232,431)	(232,431)	U	U		Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0		O Cholla U4 closure.
200920	415.725 RA - Cholia 04 Closure	(5,207,322)	(5,207,322)	U	U		
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1.113.454)	(1.113.454)				Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant
286896	415./34 RA - Cholla Unirecovered Plant -CA	(1,113,454)	(1,113,454)	U	0		
	445 700 70 70 70 70 70 70 70 70 70 70 70 70	/40 000 000	(40.000.000)				Regulatory asset established for Wyoming'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		Descriptions agant established to account for the deferred of costs related *- *- *- **- **- **- **- **- **- **- *
206042	415 700 DA Community Salar OD	(240.040)	(240.040)	^	_		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913	415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		O Solar Program.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
007505	45.000 04.00 45.000 10.44	(5.050	(5.050				Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0		0 pursuant to an energy cost adjustment mechanism.
		(384.610)	(384.610)				Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent						pursuant to an energy cost adjustment mechanism.

					F	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0		o o p	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			Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
			- 0		F	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0			equest for proposal for new generation.  Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	1	0 0 n	equest for proposal for new generation.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0		0 fr	rom customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0		0 fr	Regulatory asset/liability established to record funding for qualifying intervenors that are collected rom customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518.986)	0			Regulatory asset/liability established to record funding for qualifying intervenors that are collected rom customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0		F	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
					F	egulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0		0 0 n	equilatory order. Regulatory asset established to record costs incurred for demand side management which are
					а	amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	1	0 0	
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0		0 to	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			Regulatory asset established to record Utan's share of the deferral of increased depreciation due o the implementation of new rates on January 1, 2014.
			, in the second		F	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	01		0 0 d	due to the implementation of new rates on January 1, 2014. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0	1	0	Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0		0 0 F	Resiliency Programs.
						n 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
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0	1	0 v	with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0		0 0 a	amortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0		0 0 s	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	Regulatory asset established to track the recoverable expenses associated with pension liability.
						Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0		F	penefits liability. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	1		Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	1	0 e	emission allowances .
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0		0 s	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 F	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			The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
		, ,			F	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
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0		0 0 2	2013 Energy Cost Adjustment Mechanism (ECAM).
					S	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
287977         415.885         RA - Noncurrent Reclass - Other           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0		0 ir	n a credit balance.
		,			IF	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
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0		0 0 tr	ransportation electrification pilot programs. Regulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0		0 0 0	Corporate Activity Tax incurred and the amount already recovered from customers.  Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0		U	Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0		0 2	2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA	(330,936)	(330,936)	0		0 ir	n 2018.
287972 320.285 RA - Post Employment Costs	959,580	0	0		959,580 F	Regulatory asset established as an offset to the increase in post-employment obligations.  Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0		0 is	ssuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					fa	acility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0		0 o	severely damaged by flooding and the related debris flow and is being removed rather than being epaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0		F	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	(65,102)	(65,102)	0		0 O F	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0		F	Reg Asset established to record Washington's portion of stock redemption costs.  Regulatory asset established to capture the noncurrent portion of the difference between renewable
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0		0 e	energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
						Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871         415.866         RA - Solar Feed-In Tariff Deferral - OR - Noncurrent           287971         415.868         RA - Solar Incentive Program - UT - Noncurrent	(1,405,757) (4,249,328)	(1,405,757) (4,249,328)	0		0 F	photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
						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
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91 924)	(91.924)	^		b	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0		U fo	or that difference.

						Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0		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			Pilot Program approved in September 2018 to record costs and collect fees connected to
280911 415.430 RA - Transportation Electrification Pilot - CA	76,022	76,022	<u> </u>	U		transportation electrification pilot programs.  Pilot Program approved in September 2018 to record costs and collect fees connected to
286912 415.431 RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	(	transportation electrification pilot programs.
287899 415.878 RA - UT Liquidation Damages	(111.869)	(111.869)	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		Regulatory asset established for the UT Subscriber Solar Program.
						To record a regulatory asset balancing account for the costs and collections of the Utah
						Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0		
007000 (45.540 PA 194.0 L 1 190	44.000	// OPP				Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639 415.510 RA - WA Colstrip #3	(1,077)	(1,077)	0	0		generating plant.  Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286904 415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	(	
OCCOOR ALE FOO DA MOVOOAT Destroyal MOD Deferred	(983,464)	(000, 404)	•			Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	<u> </u>	U		and 2018.  Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire-
287848 320.281 RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	(	medical obligations.
287933 320.282 RA - Post Retirement Settlement Loss CC - UT		0	0			Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
201303 020.202 IVA - POSI Retirement Settlement Loss CC - UT	U	U	U	0		on Utah's allocable share of the post-retirement medical settlement loss.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	(	recovered in excess of insurance claims incurred.
						Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0		No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
		,				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886 415.837 RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	(	derivative.
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
287661 425.360 Hermiston Swap	(657,828)	(657,828)	0	0	(	amortized over the remaining life of the plant.
287569 720.805 FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0		Represents the funded pension asset under FAS 158.  The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909 720.815 FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0		Medicare subsidy, required under FAS 158.
			_			Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	(	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
287669 210.180 Prepaid Membership Fees						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669         210.180         Prepaid Membership Fees           287907         210.185         Prepaid Aircraft Maintenance	(79,151) (49.913)	(79,151) (49,913)	0	0		months or less.  Regulatory asset established for prepaid aircraft maintenance costs.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	( - / /				Prepaid account established to record prepaid surety bond costs that will be amortized ratably over
287909 210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0	(	the period of coverage.  Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0		months or less.
	(-1/1/	1				Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662         210.100         Prepaid Taxes - OR PUC           287708         210.200         Prepaid Taxes - Property Taxes	(293,384) (5,115,741)	(293,384)	0	(5,115,741)		12 months or less.  Book-tax difference associated with the timing of deductibility of property taxes.
267706 210.200 Prepaid raxes - Property raxes	(5,115,741)	U	0	(5,115,741)	,	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	(	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		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
			U		,	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(	137511.
						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,
287564 425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0		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	(	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
						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
						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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250	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.  Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287965 415.836 Current Asset Frozen MTM	(2,729,473)	(2,729,473)	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	•		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding Subtotal - p277	(365,071,741)	(356.437.832)	0		(126,374	
Less FASB 109 Above if not separately removed	(91,924)	(91,924)	0		(120,374	
Less FASB 106 Above if not separately removed	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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	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 135h

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
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		0	(200,352,791)	(200,352,791
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,153)	(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)	(104,022,062)	(533,294,193
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	(351,666,905) A	(57,219,915) B	(408,886,820) C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

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

						TA	BLE 3: Annual Tr	acking of (Excess)	or Deficient ADIT						
				FERC T	ransmission Allo	cable Excess Deferr								Formula Rate Inputs	
						DIT (RSGM)									ortized
	Remaining	Trans	mission	Remaining	Gen	eral	Remaining	Intan	gible	Remaining	Non-Prof	tected EDIT	Annual	(Excess) / D	eficient ADIT
	Regulatory	(344,4	174,995)	Regulatory	(5,796	3,735)	Regulatory	(1,395	,176)	Regulatory	(57,2	19,915)	Amortization		Average
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)
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	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	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	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	0	(6,863,846)	(279,797,257)	(283,229,180)
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	0	(6,863,846)	(272,933,411)	(276,365,334)
12. 12/31/2029 13. 12/31/2030	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)
	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262,637,642)
14. 12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)
15. 12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)
16. 12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)
19. 12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)
21. 12/31/2038	53.2	(6,475,094)	(205,457,542)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)
22. 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)
23. 12/31/2040	53.2	(6,475,094)	(192,507,354)		0	0		0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)
24. 12/31/2041 25. 12/31/2042	53.2	(6,475,094)	(186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)
25. 12/31/2042 26. 12/31/2043	53.2 53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)
	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0		(173,082,072)	(176,319,619)
27. 12/31/2044 28. 12/31/2045	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)
29. 12/31/2046	53.2	(6,475,094)	(160,131,884)		0	0		- 0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)
30. 12/31/2047	53.2	(6,475,094) (6,475,094)	(153,656,790)		0			- 0	0		0	0	(6,475,094)	(147,181,696)	(150,694,337)
31. 12/31/2048	53.2	(6,475,094)	(147, 161, 696)		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	(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	(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	(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	(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	(6.475,094)	(108.331.132)	(111,568,679)
37. 12/31/2054	53.2	(6,475,094)	(100,331,132)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(11,204,722)	(14,442,269)
12,01,2000	00.L	(0,110,004)	(11,201,122)		0			0			- 0	3	(0,110,004)	(11,201,122)	(11,112,200)

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

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

### Attachment 2 - Taxes Other Than Income Worksheet

othe	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
			Net Plant	
	Plant Related	450,000,707	Allocator	
	Real Property	158,808,797		
	Possessory taxes	510,961		
1	Total Plant Related	159,319,758	30.3935%	48,422,86
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	8.6542%	(
			Net Plant	
	Other Included		Allocator	
	Annual Report	91,957		
3	Total Other Included	91,957	30.3935%	27,94
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	159,411,715		48,450,80
	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		
_	Difference (Line C. Line 7)	(4)		

#### Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

(1)

- 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		detail below	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		detail below	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	Note 0		
	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		Attachment 13	84,248,546
40	received by Transmission Owner			
10	Facilities Charges including Interconnection Agreements	Note 2	4	878,984
11 12	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
13	Appendix A input: Gross Revenue Credits  Detail for selected items above		(Sum Lines 6 &12)	98,029,233
13			(Sum Lines 6 &12)	98,029,233
13	Detail for selected items above		(Sum Lines 6 &12)	98,029,233
13	Detail for selected items above  Miscellaneous General Revenues		(Sum Lines 6 &12)	
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General		(Sum Lines 6 &12)	15,820
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	15,820 714,340
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases  Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	15,820 714,340 1,379,839
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 0 2,110,000 8.65%
13	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue  Distribution Underbuild		(Sum Lines 6 &12)	15,820 714,340 1,379,839 0 2,110,000 8.65% 182,603

### Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Appendix A input: Line 127 + Line 137 from below

428,054,955

Debt percent Preferred percent Common percent  Debt Cost Preferred Cost Common Cost  Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock  Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock  Total Long Term Debt (WCLTD)	,	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96) (Line 111 / Line 110) Fixed plus 100 basis points	48.919 0.019 51.079 4.809 6.759 10.809
Preferred percent Common percent  Debt Cost Preferred Cost Common Cost  Weighted Cost of Debt	Preferred Stock Common Stock  Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock  Total Long Term Debt (WCLTD)	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96) (Line 111 / Line 110)	0.019 51.079 4.809 6.759
Common percent  Debt Cost Preferred Cost Common Cost  Weighted Cost of Debt	Common Stock  Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock  Total Long Term Debt (WCLTD)	,	(Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96) (Line 111 / Line 110)	51.079 4.809 6.759
Debt Cost Preferred Cost Common Cost Weighted Cost of Debt	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock  Total Long Term Debt (WCLTD)	,	(Line 103 / Line 96) (Line 111 / Line 110)	4.80% 6.75%
Preferred Cost Common Cost Weighted Cost of Debt	Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note H)	(Line 111 / Line 110)	6.759
Common Cost Weighted Cost of Debt	Common Stock Total Long Term Debt (WCLTD)	(Note H)		
Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Note H)	Fixed plus 100 basis points	10.809
Weighted Cost of Preferred			(Line 117 * Line 120)	2.35%
	Preferred Stock		(Line 118 * Line 121)	0.00%
Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.52%
ate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.87%
vestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	370,607,152
T .	state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.009 4.549 0.009 24.599 32.609
CIT = T / (1-T) 1 / (1-T)  C Adjustment  Amortized Investment Tax Credit			Attachment 5	132.60% (684,637
:01	me Taxes  me Tax Rates  FIT = Federal Income Tax Rate  SIT = State Income Tax Rate or Composite	me Taxes  me Tax Rates  FIT = Federal Income Tax Rate  SIT = State Income Tax Rate or Composite  p = percent of federal income tax deductible for state purposes	me Taxes  me Tax Rates  FIT = Federal Income Tax Rate  SIT = State Income Tax Rate or Composite  p = percent of federal income tax deductible for state purposes	me Taxes  me Tax Rates  FIT = Federal Income Tax Rate  SIT = State Income Tax Rate or Composite  p = percent of federal income tax deductible for state purposes  Per state tax code

#### PacifiCorp Attachment 5 - Cost Support

Plant	in S	erv	ice \	Nor	kst	100

	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	D STATE TO COO
	December	206.58b	1 dolliotes	2019	6,478,620,080	
- 1						-
	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	
	April	Monthly Balances		2020	6,514,101,691	
6						
	May	Monthly Balances		2020	6,522,831,535	
	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	
	September	Monthly Balances		2020	6,682,268,763	
				2020	6,714,749,530	
	October	Monthly Balances				
	November	Monthly Balances		2020	7,369,900,273	
13	December	207.58g		2020	7,627,712,649	-
5 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,627,712,649	Appendix A input
		(	(**************************************		.,,,	
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2019	7,295,300,652	1
						· · · · · · · · · · · · · · · · · · ·
	January	Monthly Balances		2020	7,311,431,503	
17	February	Monthly Balances		2020	7,328,231,103	
	March	Monthly Balances		2020	7,347,475,544	
	April	Monthly Balances		2020	7,366,841,466	
	May	Monthly Balances		2020	7,385,070,437	
	June	Monthly Balances		2020	7,427,483,751	
	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	
	October	Monthly Balances		2020	7,536,099,048	
	November	Monthly Balances		2020	7,575,154,370	
	December	206.75g		2020	7,647,962,060	· ·
28	Distribution Plant In Service	(line 27)		Projection	7,647,962,060	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
20	December December	204.5b		2019	1,015,882,796	
	December	204.5g		2020	1,054,374,613	
	Intangible Plant In Service	(line 30)	(Note N)		1,054,374,613	A
9 31	intangible Plant in Service	(line 30)	(Note IV)	Projection	1,054,574,613	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	206.99b		2019	1,287,632,918	-
33	December	207.99g		2020	1,349,470,354	_
	General Plant In Service	(line 33)	(Note N)	Projection	1,349,470,354	Appendix A input
, J <del>.</del>	Ceneral Flant III Cervice	(IIIIC 55)	(14010 14)	1 Tojection	1,040,410,004	дрених д при
	Calculation of Production Plant In Service	Source		Year	Balance	
0.5						
	December	204.46b		2019	12,370,876,825	<u>-</u>
36		Monthly Balances		2020	12,350,078,612	
37	February	Monthly Balances		2020	12,327,342,080	
	March	Monthly Balances		2020	12,331,473,673	
	April	Monthly Balances		2020	12,347,692,355	
	May	Monthly Balances		2020	12,363,761,651	
41	June	Monthly Balances		2020	12,338,690,899	
	July	Monthly Balances		2020	12,350,137,370	
	August	Monthly Balances		2020	12,354,340,364	
	September	Monthly Balances		2020	12,333,276,902	
	October	Monthly Balances		2020	12,339,624,904	
46	November	Monthly Balances		2020	12,342,937,193	
	December	204.46g		2020	12,652,732,709	
	Production Plant In Service	(line 47)		Projection	12,652,732,709	1
70		(		1 TOJCCHOTT	12,002,102,103	
40	Flored Block Octo	007.100				
	Electric Plant Sold	207.102g			0	· · ·
49						
49						
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	20 200 250	Appendix A input

#### Accumulated Depreciation Workshee

Accumulated Depreciation Worksheet				
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/notes
Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	ce
51 December	Prior year 219.25c	2019	1,863,152,998	8 -
52 January	Monthly Balances	2020	1,871,206,094	4
53 February	Monthly Balances	2020	1,879,805,804	4
54 March	Monthly Balances	2020	1,887,676,029	9
55 April	Monthly Balances	2020	1,896,729,545	5
56 May	Monthly Balances	2020	1,904,421,432	2
57 June	Monthly Balances	2020	1,911,360,141	1
58 July	Monthly Balances	2020	1,919,647,691	
59 August	Monthly Balances	2020	1,924,072,676	6
60 September	Monthly Balances	2020	1,931,011,174	4
61 October	Monthly Balances	2020	1,930,607,552	2
62 November	Monthly Balances	2020	1,927,973,351	
63 December	219.25c	2020	1,942,552,607	7 -
25 64 Transmission Accumulated Depreciation	(line 63) (Note N	Projection	1,942,552,607	7 Appendix A input
Calculation of Distribution Accumulated Depreciation	Source	Year	Balance	
65 December	Prior year 219.26c	2019	2,925,945,710	0 -

00	Laurence .	Manufacture Datasease		0000	0.004.007.011	
	January	Monthly Balances		2020	2,934,997,211	ı
						ı
						ı
						ı
						ı
73	August	Monthly Balances			2,996,473,151	ì
74	September	Monthly Balances			3,000,362,381	ì
75	October	Monthly Balances		2020	3,004,562,640	Ì
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	
		,		,		ı
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	ı
		Prior year 200.21c		2019		
			(Note N)			۱
		()	, ,	,	, . ,	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
			(Note N)			
		(/	()		200,101,010	
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
				2020		ı
						ı
		Monthly Balances			4,670,818,834	ı
97	December	219.20 through 219.24		2020	4,462,427,282	ı
98	Production Accumulated Depreciation	(line 97)		Projection	4,462,427,282	
	• • • • • • • • • • • • • • • • • • • •	, ,				
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,940,197.313	
			` ′	,	.,,,	
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,629,599,892	
	67 68 69 70 71 72 73 74 75 76 77 80 81 82 83 84 85 86 87 88 89 91 92 93 94 95 96 97 98	67   February	Monthly Balances	September   Source   Source	Monthly Balances   2020	February

Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
Construction Materials & Supplies		Prior Year	227.5c	162,913,741
		Current Year	227.5c	176,943,869
42	(Note N)	Appendix A input	Projection	176,943,869 current end-of-year balance
Transmission Materials & Supplies		Prior Year	227.8c	852,235
		Current Year	227.8c	1,231,929
45	(Note N)	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 Transmission Appendix A Amount related portion input Details
Amortized Investment Tax Credit	Net Plant Allocator
133 Utility Investment Tax Credit Adj Net (411.4	(2,252,575) 30.39% (684,637)
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
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base 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	
Land Held for Future Use	Prior Year Current Year	214.47d 214.47d	25,890,060 23,912,440	3,657,534 1,679,914	Detail for transmission-related value on Attachment 1: Detail for transmission-related value on Attachment 1:
23	(Notes B & L) Appendix A input	Projection		1,679,914	current end-of-year balance

Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
uded 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	40,000	
Energy Storage Association	component of 335 Ln 1b	6,750	011,000	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	20,000	
Northwest Hydroelectric Association	component of 335 Ln 1b	1,200	34,000	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	
Western Energy Supply Transmission Associates	Page 335, Line 1 Subtotal	1.318.682		20,111	
	r age 555, Eine i Gubtotai	1,510,002			
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	
Carlor (marriadan) 1888 train 40,000	1 ago 000, 2mo 00	121,110		121,110	
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		
Total	(Note C)	Appendix A Input		676,503	
P					
Authorized filed PBOP expense		Annual Update Information	nal Filing	1,515,896	
Actual PBOP expense		Attachment 17 total	y	1,515,896	
Actual PBOP Expense Adjustment		Appendix A Input	Projection		thorized Filled Expense minus Actual Expense
· · ·			,		
erty Insurance Property Insurance Account 924		323.185b		4.494.291	
Property insurance Account 924	(Note F)	Appendix A Input		4,494,291 4,494,291	
	(Note r)	Appendix A input		4,494,291	

Regulatory Expense Related to Transmission Cost Support

			Transmission		
		Form No. 1	Related N		
opendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount A	ppendix A input	Related D	etails etails
Directly Assigned A&G					
,					
pecific Transmission related Regulatory Expense:					
culic transmission related regulatory Expense:					
Federal Energy Regulatory Commission					
Federal Energy Regulatory Commission  Annual Fee	350.37d	2,230,645	2,230,645		
Annual Fee			2,230,645	2.175.960	
Annual Fee Annual Fee - hydro	350.38d	2,175,960		2,175,960	
Annual Fee Annual Fee - hydro Transmission Rate Case	350.38d 350.39d	2,175,960 730,619	730,619		
Annual Fee Annual Fee - hydro Transmission Rate Case Other Regulatory	350,38d 350,39d 350,40d	2,175,960 730,619 671,057	730,619 398,450	272,607	
Annual Fee Annual Fee - hydro Transmission Rate Case	350.38d 350.39d	2,175,960 730,619	730,619		

Safety Related Advertising Cost Support

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

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other		
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
125 SIT = State income Tax Nate of Composite	(Note G)	4.54%	Enter Average State Income 14X Nate

#### Adjustments to Transmission O&M

					Transmission Related	
					Appendix A	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	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 Developmen	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

- 1	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Г	Net Revenue Requirement	
	166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
	168 Interest on Network Upgrade Facilities	4,932,710 Appendix A Input

#### Other adjustments to rate base

Γ	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount							
	Network Upgrade Balance								
			Prior Year	Enter negative	(88,187,062)				
			Current Year	Enter negative	(147,761,488)				
	50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,761,488) current end-of-year balance				
	17								

#### Depreciation Expense

Deprecia	tion Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	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
Ge	neral 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
Inta	ngible plant			
1	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
1				

#### Less Regulatory Asset Amortizations Account 930.2

App	pendix 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 section				
6	1	Total	su	um	0 A	Appendix A Input

## PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruc	tion Summa	iry									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 201	0)					
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months ex	spected to be in service in Y	'ear 2 (e.g., 2011)				
3	April	Year 2	TO adds weighted Cap Adds	s to plant in service in Formula							
4	May	Year 2	Post results of Step 3								
5	June	Year 2	Results of Step 3 go into effe	ect for the Rate Year 1 (e.g., Jun	e 1, 2011 - May 31, 2012)						
6	April	Year 3	TO populates the formula wi	th Year 2 data from FERC Form	No. 1 for Year 2 (e.g., 2011)						
7	April	Year 3	Reconciliation - actual data								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted b	ased on Months expected to be	in service in Year 3 (e.g., 2	2012)				
Works	heet										
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 201	0)					
			\$ -	Rev Req based on Year 1 data		Must run Appendix A to g	et this number (without in	puts in lines 16 or 34 of Ap	pendix A)		
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e:	pected to be in service in Y	'ear 2 (e.g., 2011) in proj	ection and populates for ac	tuals as inputs to Attachmen	nt 7 (but not Appendix A)	for true up.
		Plant In Service									
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly A
		Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy C

	Plant in Service										CWI	P
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)		(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Monthly Additions
	Other Transmission PIS		Energy Gateway		Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)		(Gateway only)
CWIP Balance Dec (prior year)	-											
Jan	6,698,846.58		(42,573)		888,447	-				845,874		
Feb	18,692,942		55,302		269,163					324,465		
Mar	27,642,593		78,116		605,081					683,197		
Apr	22,712,845				272,293					272,293		
May	86,986,168			-	2,062,919	-	-	-	-	2,062,919		-
Jun	14,303,927			-	2,661,845	-	-	-	-	2,661,845		-
Jul	61,034,468			-	3,827,420	-	-	-	-	3,827,420		-
Aug	15,016,098			-	1,203,941	-	-	-	-	1,203,941		-
Sep	74,564,258			-	218,623	-	-	-	-	218,623		-
Oct	16,508,254		2,063,400	-	13,343	-			-	2,076,743		-
Nov	51,438,656			-	5,132	-	-	-	-	5,132		-
Dec	35,014,766			-	5,132				-	5,132		-
Total	420 042 004		0.454.045		40,000,000					44 407 500		

Total 430,613,821

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

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)  Rev Req based on Prior Year data	Must run Appendix A to get this number (without inputs in lines 56 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data S - 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	

(M)	(N)	(O)	(P)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)
80,386,159	10,150,484	6,183,550.69	780,806
205,622,358	3,569,113	15,817,104	274,547
276,425,931	6,831,972	21,263,533	525,536
204,415,607	2,450,637	15,724,277	188,511
695,889,344	16,503,351	53,529,950	1,269,489
100,127,488	18,632,915	7,702,114	1,433,301
366,206,806	22,964,517	28,169,754	1,766,501
75,080,491	6,019,703	5,775,422	463,054
298,257,030	874,492	22,942,848	67,269
49,524,762	6,230,229	3,809,597	479,248
102,877,312	10,264	7,913,639	790
35,014,766	5,132	2,693,444	395
2.489.828.054	94,242,809	191.525.235	7.249.447

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/1
	Amount (K x L)	(O / 13)	
-			
,806			
1,547	-		
,536			
3,511	-		
,489	-		
3,301	-		
,501	-		
,054	-		
,269	-		
,248			
790			
395	-		
9,447	-		

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

Estimated Life		5
Estimated Depreciat	ion for Attachment 7	
Jan	11.5	13,976
Feb	10.5	4,895
Mar	9.5	9,325
Apr	8.5	3,325
May	7.5	22,230
Jun	6.5	24,859
Jul	5.5	30,245
Aug	4.5	7,784
Sep	3.5	1,099
Oct	2.5	7,460
Nov	1.5	- 11
Dec	0.5	4
Total Estimated Dep	preciation for Attachment 7	125.214

## PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					Attachment 7 - 11	ansmission Enna	ncement Chai	rge worksneet									
Line 1	New Plant Carrying (	Charge															
2			ontributions in Ai	d of Construction (CIAC)													
	-	Formula Line		, ,													
3	A	157		Net Plant Carrying Charge without						9.1175%							
4	В	164		Net Plant Carrying Charge per 100	Basis Point in ROE without	Depreciation				9.6597%							
5	С			ine 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 fr																
				hange based on cost data for sub	sequent years												
	In the True-up, the a Columns and rows n																
	Columnia and rows in	nay be added to		Energy Gateway only)	(Energy G	ateway Segment B-H)		(Energ	y Gateway Segment I	R-H)							
8 Useful life of the project	Life				58.00			58.00	,,	,							
	1																
"Yes" if the customer has paid a lumpsum																	
payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE From line 3 above if "No" on line 13 and	Increased ROE (basis po	oints)	0		50			50									
11 from line 7 above if "Yes" on line 13	9.8% ROE		9.1175%		9.1175%			9.1175%			9.1175%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.1175%		9.3886%			9.3886%			9.1175%						
13 13 Month Net Plant or CWIP Balance	Investment		-		1,962,873,457			7,186,840	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense			33,842,646			125,214			-						
			11 840000 840					13 Month Net			13 Month Net						
			Plant or CWIP		13 Month Net Plant or			Plant or CWIP			Plant or CWIP				ĺ		Credit
		Invest Yr	Balance	Depreciation Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged		(incentive minus without)
15	W 9.8 % ROE	2010	-		287,225,425	4,836,783	31,024,478	-	-	-	-	-	-	\$ 31,024,478		\$ 31,024,478	
16	W Increased ROE	2010	-		287,225,425	4,836,783	31,803,246	-	-	-	-	-	-	\$ 31,803,246			\$ 778,768
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-		784,113,653 784,113,653	13,727,954 13,727,954	85,219,290 87,345,294	-	-	-	-	-		\$ 85,219,290 \$ 87,345,294		\$ 85,219,290	\$ 2,126,004
19	W 9.8 % ROE	2011			785,864,997	13,960,855	85.611.869							\$ 85.611.869		\$ 85,611,869	\$ 2,120,004
20	W Increased ROE	2012	-		785.864.997	13,960,855	87.742.622	-	-	-	_	-		\$ 87.742.622		, 00,011,000	\$ 2,130,753
21	W 9.8 % ROE	2013	-		1,039,140,449	18,682,869	113,426,199	-	-	-	-	-	-	\$ 113,426,199		\$ 113,426,199	
22	W Increased ROE	2013	-		1,039,140,449	18,682,869	116,243,669	-	-	-	-	-	-	\$ 116,243,669			\$ 2,817,470
23	W 9.8 % ROE	2014			1,164,054,968	21,135,829	127,268,205		-	-	-		-	\$ 127,268,205		\$ 127,268,205	
24 25	W Increased ROE W 9.8 % ROE	2014 2015			1,164,054,968 1,350,166,903	21,135,829 24,782,100	130,424,362 147.883.177	-	-	-	-		-	\$ 130,424,362 \$ 147,883,177		\$ 147.883.177	\$ 3,156,157
25	W 9.6 % ROE W Increased ROE	2015	-		1,350,166,903	24,782,100	151,543,948				-	-		\$ 147,003,177 \$ 151.543.948		, 147,003,177	\$ 3.660.771
27	W 9.8 % ROE	2016	-		1,463,059,094	29,386,385	162,780,376	-	-	-	_	-	_	\$ 162,780,376		\$ 162,780,376	0,000,111
28	W Increased ROE	2016	-		1,463,059,094	29,386,385	166,747,236	-	-	-	-	-	-	\$ 166,747,236			\$ 3,966,861
29	W 9.8 % ROE	2017	-		1,439,903,455	29,467,919	160,750,701	-	-	-	-	-	-	\$ 160,750,701		\$ 160,750,701	
30	W Increased ROE	2017	-		1,439,903,455	29,467,919	164,654,779	-	-	-	-	-	-	\$ 164,654,779			\$ 3,904,078
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-		1,413,360,220 1.413,360,220	<b>27,214,371</b> 27,214,371	156,077,080 159,909,190	-	-	-		-	-	\$ 156,077,080 \$ 159,909,190		\$ 156,077,080	\$ 3,832,110
33	W 9.8 % ROE	2019	-		1,386,203,297	27,215,321	153,602,006		-	-		-	-	\$ 153,602,006		\$ 153,602,006	\$ 3,032,110
34	W Increased ROE	2019	-		1,386,203,297	27,215,321	157,360,485	-	-		-	-	-	\$ 157,360,485		,,000	\$ 3,758,478
35	W 9.8 % ROE	2020	-		1,471,003,295	28,854,427	162,972,728	-	-		-	-	-	\$ 162,972,728		\$ 162,972,728	
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	166,961,128		-		-	-	-	\$ 166,961,128			\$ 3,988,400
37 38	W 9.8 % ROE W Increased ROE	2021 2021	· ·		1,962,873,457 1,962,873,457	38,219,556 38,219,556	217,183,976 222,506,007	7,186,840 7,186,840	125,214 125,214	780,472 799,958	-	-	-	\$ 217,964,449 \$ 223,305,966		\$ 217,964,449	\$ 5,341,517
38	W 9.8 % ROE	2021		: :	1,902,073,407	30,219,330	222,506,007	7,100,040	120,214	799,956				\$ 223,305,900	\$ 223,305,900		\$ 5,341,517
40	W Increased ROE	2022					-				-			\$ -	ls - `		s -
41	W 9.8 % ROE	2023	-		-	-	-	-	-	-	-	-	-	\$ -		\$ -	
42	W Increased ROE	2023	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
43	W 9.8 % ROE	2024	-		-	-	-	-	-	-	-	-	-	\$ -	l. ,	<b>.</b>	_
44 45	W Increased ROE W 9.8 % ROE	2024 2025	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45 46	W 9.8 % ROE W Increased ROE	2025	1 .		1	-	-	1 :	-			-	-	9	ls	, -	g .
46	W 9.8 % ROE	2025	-		1		-		-			-	-	s -	ľ,	š -	
48	W Increased ROE	2026	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
49	W 9.8 % ROE	2027	-		-	-	-	-	-		-	-	-	\$ -	1 .	š -	
50	W Increased ROE	2027	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51	W 9.8 % ROE W Increased ROE	2028 2028	-		-	-	-	-	-		-	-	-	5 -	۱. '		
52 53	W Increased ROE W 9.8 % ROE	2028	-		-	-	-		-		-	-	-	ş -	\$ -		ş -
54	W Increased ROE	2029					-		-	-			-	\$ -	ls ·		s -
55			1		-	-		-	-		-	-		-		š -	
56					<u> </u>						-				\$ -		\$ -

#### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2020

New	Γ	Oregon		Washingtor	1	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	/ A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
1 2 3 4 5 6 7 8 9	1 350.2 Land Rights       3 352 Structures and Improvements       3 363 Station Equipment       4 364 Towers and Fixtures       3 356 Poles and Fixtures       3 356 Overhead Conductors and Devices       7 357 Underground Conduit       3 358 Underground Conductors and Devices       3 359 Noads & Trails       0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	2 390 Structures and Improvements 3 391 Office Furniture and Equipment - Furniture 4 391.2 Office Furniture and Equipment - Personal Computers 5 391.3 Office Furniture and Equipment - Equipment 6 393 Store Equipment 7 394 Tools, Shop and Garage Equipment 8 395 Laboratory Equipment 9 397 Communication Equipment 9 397.2 Communication Equipment 9 398 Misceillaneous Equipment	88,266,669.98	0.00% 2.07%	29,311.22 13,329,259.69		4,069,572.16	0.00% 1.99%	85,283.36 98,159,014.98	2.05% 2.55% 4.97%		1.87% 2.28% 5.56%	385,400.84	0.00% 1.76%	4,867.64 13,525,086.56		
23 24 25	4 303 Miscellaneous Intangible Plant															5.00% 4.82% 3.96%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- T 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.
- New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

																					* SA 876 was termin	nated in Dec. 2020			
							OA:	TT (Part III - N	etwork Service	- Average of	current year and p	rior two years													
Column	e	f1	12	f3	54	f5	95	17	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f	j1	j2	j3
Customer	PacifiCoro	BPA Yakama		BPA Clarke PUD	BPA: Benton		BPA CEC	BPA Airport	BPA WEID	74.000	Calpine Energy Solutions LLC	Rasin Flectric	Black Hills	USBR	WAPA	Avangrid	Exelon	BPA South	BPA Idaho	NTUA	* 3 Phases Renewables Inc.		UAMPS	LIMPA	Deserei
Class RS / SA	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	Wind 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	Renewables, LLC NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 894	NFO SA 876	Total NFO	OS RS 297	OS RS 637	OS RS 280
Jan Feb	8,241 8,420	6.86 7.22	3.36 3.43	28.06 33.75	1.26 1.40	0.10 0.17	0.11 0.02	0.18 0.12	- 1	18.83 19.79	15.52 16.10	10.88 11.14	48.52 51.36	0.01 0.01	0.01 0.01	30.80 31.50	0.67 0.64	285.63 281.51	97.89 106.56	2.63 2.49	-	551 567	379 405	65 65	
March April	7,916 7,179	6.60 5.75	3.30 3.06	29.22 22.19	1.27 1.05	0.15 0.03	0.01	0.04	- 1	19.82 20.89	15.23 15.15		46.56 41.68	0.01 0.26	1	31.38 31.43	0.64 0.60	253.41 202.17	96.53 60.74	2.29 1.91		517 416	353 358	46 31	
Jun	7,928 9,239 10,454	5.40 4.99 5.81	3.03 3.25 3.64	12.33 13.03 16.56	0.22 0.36 0.39	0.06 0.13 0.08	- 1	0.01	- 1	10.83 15.39 13.72	17.53 17.89 20.57	7.87 9.67 10.22	34.91 47.14 52.00	0.53 0.55 0.66	2.39 3.44 3.50	31.83 32.38 31.28	1.03	121.04 161.95 182.51	75.85 80.88 103.72	1.95 2.08 2.65	-	327 394	684 802	69 122 154	1
Aug	10,343	6.32 5.81	3.70 3.58	16.62 14.20	0.39 0.37 0.31	0.05 0.25 0.01	- 1	- 1	- 1	15.77 14.30	20.57 20.79 19.45	10.68	56.15 45.81	0.62 0.55	3.37 3.29	32.56	0.78 0.95	164.01 135.64	103.72 101.65 92.92	2.57 2.57 2.19		436	809	143 144	1
Oct	7,765 7,873	6.36 5.61	3.11 3.22	21.06 24.24	0.85	0.25 0.11	0.04	0.10	0.59	16.29 16.88	15.66 14.55	9.67 9.85	42.75 41.09	0.13 0.01	0.68 0.01	32.54 32.54 32.37	0.95 0.90	228.88 244.03	82.59 78.70	2.08	-	464 475	390 404	74 54	1
Dec	8,362	4.84	3.17	26.39	0.72	0.19	0.17	0.10	0.01	16.77	14.12	10.09	45.53	0.01	0.01	32.54	0.91	297.79	83.20	2.61		539	452	62	
Total Avg 12CP	103,121.88 8,593	71.57 5.96	39.85 3.32	257.65 21.47	9.28 0.77	1.53 0.13	0.52 0.04	0.55 0.05	0.61 0.05	199.28 16.61	202.56 16.88	119.56 9.96	553.50 46.13	3.35 0.28	16.71 1.39	383.04 31.92	9.90 0.83	2,558.57 213.21	1,061.23 88.44	27.70 2.31	-	5,516.96 459.75	6,306 526	1,030 86	1,31

		er Service	Oth		
	jδ	j4	j3	j2	j1
		Western Area Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
873		336	93	65	379
864		315	79	65	405
765		299	67	46	353
717		250	78	31	358
1,017		295	115	69	538
1,254		311	138	122	684
1,42		327	145	154	802
1,45		328	173	143	809
1,32		293	160	144	732
87		300	109	74	390
84		307	84	54	404
924		316	94	62	452
12,348		3,677	1,335	1,030	6,306
1.029		306	111	86	526

												OATT (I	Part II Long-Term	Firm Point-to-Poi	nt Transmission	Service) - Projection												
Column	g1	g2	93	g4	g5	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	9
											Sacramento		Clatskanie															
		Black Hills,					Thermo No.				Muncipal Utility	Salt River	People's Utility	Evergreen														
Dustomer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	NextEra:	State of SD	District	Project	District	Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	City of Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
													SA 899/ SA															
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
lan	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
Feb	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
March	2,446	50	18	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
April	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
May	2,446	50	-	56		30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,816
Jun	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
lul	2,541	50	-	56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Nug	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Sept	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	3	115	100	100	100	50	150	100	100	50	3,924
Jet	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
Nov	2,446	50		56	-	30	- 11	80	99	4	19	25	15	10	10	50	25	5	110	100	100	100	50	150	100	100	50	3,795
Jec	2,446	50		- 56	-	30	- 11	80	99	4	19	25	15	10	10	50	25		110	100	100	100	50	150	100	100	50	3,795
lotal	29,827	600	72	672	250	360	132	960	1,093	48	228	300	180	120		600	300	50	1,450	1,200	1,200	1,200	600	1,800	1,200	1,200	600	46,362
Ng 12CP	2,486	50	- 6	56	21	30	- 11	80	91	4	19	25	15	10	10	50	25	4	121	100	100	100	50	150	100	100	50	3,864

Total Network	1%	Behind-the	Total Network
& OS	growth	Meter	Load
9,666	9,765	248	10,013
9,852	9,952	210	10,162
9,197	9,292	211	9,503
8,312	8,398	220	8,618
9,272	9,367	194	9,561
10,888	10,998	196	11,194
12,330	12,455	147	12,602
12,233	12,357	163	12,520
11,112	11,225	195	11,420
9,103	9,196	190	9,386
9,197	9,291	243	9,534
9,825	9,925	237	10,162
120,987	122,222	2,454	124,676
10.082	10,185	205	10.390

Divisor
Network + OS +
13.847
13,996
13,337
12,452
13,377
15,120
16,524
16,442
15,344
13,312
13,329
13,957
171,038
14,253

## PacifiCorp Attachment 9a1 - Load (Current Year)

												OATT (Part II	I - Network Se	ervice)										
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			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		3 Phases Renewables Inc.	NTUA	Total
Class RS / SA	Dav	Time	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	NFO
lan	15	8:00	8.327	7.45	3.27	29.21	1.36	ON 000	07(02)	0.18	UKUTU	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16		96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26		0.17	0.10	- 1	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06		105.27	0.24	2.56	580
March	2	8:00	7.658	5.82	3.51	23.99	1.12	1	0.00	0.12		19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.00		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		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		1.09		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		1.25		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	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aua	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		1.12		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		1.20		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

					Other	· Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		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)

												OAT	T (Part III - Networ	k Service)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Energy												
											Solutions					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	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

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class RS / SA	Day	Time	OS RS 297	OS RS 637	OS RS 280	OS RS 262/263		Total OS
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

											OATT (F	Part III - Network	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD E	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	ldaho	BPA Idaho Falls	Renewables Inc.	NTUA	1
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	i l
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	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

				Other Service								
Column			j1	j2	j3	j4	j5	j				
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		Total OS				
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 9b - Load Divisor for True up

												OATT (Part III -	Network Service)												1 [
olumn			e	fl	12	f3	64	f5	16	f7	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21 f	i i
ustomer lass S/SA E	Day	Time	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	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	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 SA 894	Total NFO	
an		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	537.216	-1
eb		8:00	8,221 7.658	7.17	3.44 3.51		1.26 1.12		0.05	0.12		21.17 19.87	13.83 13.87	10.72 10.36	47.51 42.81	0.01	0.01	32.75 32.54	1.06	301.29 250.10	105.27 104.96	0.24 0.24	2.56 2.23	579.641 512.527	
larch		9:00	7,658 6,924	5.82 5.16	3.51 2.79		1.12 0.93	0.05		0.04		19.87	13.87	10.36 9.00	42.81 43.58	0.01	0.01	32.54 32.98	1.09	250.10	104.96 66.27	0.24	1.95	512.527 421.394	
pre .		47.00	8,750	4.20	3.00		0.93	0.05		0.04		11.75	16.67	7.51	43.00 36.39	0.55	3.26	32.76	1.05	131.14	86.11	0.19	2.13	421.394 351.780	
iay	23	18:00	9,451	4.35	3.42		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	402.953	
		17:00	10,476	5.13	3.74		0.40	0.40			100	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442.410	r I
ug		16:00	10,546	5.60	3.57		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	443.844	1
ept	3	17:00	9,618	4.97	3.61		0.34					13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35		0.29	2.48	390.101	
ict :		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	521.026	4
bv :		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	487.034	
ec	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	587.264	_
otal			103,708	64.92	39.38		8.33	1.92	0.56	0.55	0.61	208.55	173.99	117.53	564.27	3.28	16.05	400.72	13.03	2,622.34	1,138.78	3.00	28.78	5,677	. I
vg 12CP			8,642	5.41	3.28	22.55	0.69	0.16	0.05	0.05	0.05	17.38	14.50	9.79	47.02	0.27	1.34	33.39	1.09	218.53	94.90	0.25	2.40	473	J L

		ner Service	Ot		
j	β	j4	ß	į2	j1
		Western Area Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	os	os
		RS 262/263	RS 280	RS 637	RS 297
8		333	90	58	379
9		322	89	62	431
7		307	66	50	354
7		222	117	31	343
1.2		310	155	101	674
1,2		312	157	111	674
1,4		348	149	152	788
1,5		316	240	157	856
1.3		299	224	116	744
8		301	126	41	365
8		298	122	47	409
9		294	122	48	453
12,7		3,662	1,657	975	6,469
1.063		305	138	81	539

			1											OAT	T Part II Long-To	erm Firm Point-to	o-Point Transmis	sion Service													
Column			g1	g2	g3	94	gő	g6	97	98	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	9
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	ВРА	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrrett Solar	Airport Solar	Falls Creek	Shell Energy NA	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS/SA	Day	Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		
Jan Feb March April May Jun Jul Aug Sept Oct Nov Dec			2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541 2,541 2,541 2,541 2,541	30 30 30 30 30 30 30 30 30 30 30	50 50 50 50 50 50 50 50 50 50 50 50 50 5	18 18 18 18 18 18 18 18 18 18	56 56 56 56 56 56 56 56 56 56	50 50 50 50 50 50 50 50 50 50 50	13 13 13 13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 10 10 10 10 10 10 10 10 10	50 50 50	11 11 11 11 11 11 11 11	80 80 80 80 80 80 80 80	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50 50	150 150 150 150 150 150 150 150 150 150	99 99 99 99 80 80 80 80 80 99	4 4 4 4 4 4 4 4 4	16 15 15 15 16 16 17 18 18 18	25 25 25 25 25 25 25 25 25 25	25 25 25 25 25 25 25 25 25 25 25 25 25 2	10 10 10 10 10 10 10 10 10 10 10	50 50 50 50 50 50 50 50 50 50	5 5 5 5 5 1 1 1 3 5 5		131 131 131 131 131 137 137 137 137 137	3,634 3,634 3,634 3,634 3,634 3,762 3,762 3,762 3,762 3,764 3,734 3,734
Total			30,017	360	600	216	672	600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	226	300	300	120	600	50	-	1,613	44,459
AWG 12CP			2,501	30	50	18	56	50	13	-	2	10	21	- 11	80	100	100	100	50	150	91	- 4	- 15	25	25	10	50	- 4		134	3,705

Total Network	Behind-	Total Network
8 OS	the Meter	Load
9,72	258	9,982
9,700	222	9,928
8,947	192	9,139
8,058	216	8,275
10,342	191	10,533
11,109	165	11,273
12,356	182	12,538
12,560	174	12,734
11,391	182	11,573
9,131	202	9,333
9,047	245	9,292
9,777	229	10,007
122,148	2,458	124,606
10,179	206	10,384

Divisor
Network + OS + LTP
13,616
13,562 12,773
11,909
14.167
15.039
16,299
16,496
15,337
13,099
13,026
13,740
169,065
14,089

# 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	2	020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,10	8 \$	5,672,419	\$ 4,652,764			\$	4,652,764		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,88	5 \$	2,237,443	\$ 2,220,664			\$	2,220,664		
	132013	Prep Ins-D&O Liability	Labor-related	\$	- \$	-	\$ -					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,41	9 \$	321,928	\$ 409,174	\$ 409,174					
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,75	1 \$	137,594	\$ 138,172					\$	138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,20	3 \$	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	\$ 13,406,62	6 \$	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	\$ 749,69	5 \$	749,600	\$ 749,648	\$ 749,648					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,32	0 \$	667,212	\$ 630,766	\$ 630,766					
	132096	Prepaid RECs for RPS (WA)	Other	\$	- \$	_	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,21	5 \$	16,065,321	\$ 14,351,768	\$ 14,351,768					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 5,643,99	7 \$	7,403,557	\$ 6,523,777	\$ 6,523,777					
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,76	0 \$	46,096	\$ 44,428			\$	44,428		
	132320	Prepaid Surety Bond	Other	\$	- \$	219,828	\$ 109,914	\$ 109,914					-
	132548	Prepaid Cedar Springs II	Other	s	- \$	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	s	- \$	146,102	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	S	- \$	556.311	\$ 278.155	\$ 278.155				├──	
	132567	Prepaid Leaning Juniper	Other	•	- \$ - \$	282.370	\$ 141.185	\$ 141.185				├──	
	132574	* '		\$			\$ 53,383	,				┝──	
	132574	Prepaid McFadden Ridge	Other Other	\$	- \$ - \$	106,767 278,155	\$ 53,363	\$ 53,383 \$ 139,078				<b>├</b> ──	
		Prepaid Rolling Hills		\$ 040.00	_							<b>└</b>	
	132580	Prepaid Seven Mile I	Other	\$ 210,90	_	185,437	\$ 198,173	\$ 198,173				<b>└</b>	
	132581	Prepaid Seven Mile II	Other	\$ 41,54		36,525	\$ 39,034	\$ 39,034				<b>├</b>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	- \$	-	\$ -	\$ -				<b>├</b>	
	132606	Other Prepay - Lease Commissions	Other	\$	- \$	<del>-</del>	\$ -	\$ -				<u> </u>	
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,35		1,121,820	\$ 1,117,586	\$ 1,117,586				Ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,59	_	557,594	\$ 557,594	\$ 557,594				Ь—	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	- \$	-	\$ -	\$ -					
	132650	Prepaid Dues	Other	\$ 20,00		-	\$ 10,000	\$ 10,000					
	132700	Prepaid Rent	Plant-related	\$ 42,66		42,667	\$ 42,667			\$	42,667	<u> </u>	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,73	0 \$	324,852	\$ 324,791	\$ 324,791				<u> </u>	
	132740	Prepaid O&M - Wind	Other	\$ 96,13	4 \$	93,041	\$ 94,588	\$ 94,588				<u> </u>	
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,25	9 \$	203,009	\$ 265,134					\$	265,134
	132825	Prepaid LGIA Transmission	Other	\$	- \$	-	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,68	8 \$	516,172	\$ 749,930	\$ 749,930					
	132900	Prepayments - Other	Labor-related	\$ 1,686,35	6 \$	1,438,226	\$ 1,562,291					\$	1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,28	8 \$	1,193,266	\$ 1,101,777	\$ 1,101,777					
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,33	3 \$	3,110,401	\$ 3,107,367	\$ 3,107,367					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,93	5 \$	361,736	\$ 361,835	\$ 361,835					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	- \$	_	\$ -					\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,24	9 \$	12,416,731	\$ 11,458,490					\$	11,458,490
	132926	Prepaid Royalties	Other	\$	- \$	-	\$ -	\$ -				_	
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,95)	0) \$	(36,877)	\$ (47,414)	-	1	\$	(47,414)		
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,64		(972,407)	\$ (1,279,026)	\$ (1,279,026)		Ψ	(47,414)	<b>-</b>	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,59		1,009,284	\$ 1,326,439	\$ 1,326,439	1			$\vdash$	
1653000	132303	Prepaid Interest Company-Owned Life Ins		\$ 1,643,59	_	2,439,903	\$ 1,326,439	\$ 1,326,439	<b>+</b>			₩	
1003000	132303		Other Other	φ 2,531,87	1 0	2,439,903	φ ∠,400,887	φ ∠,460,887	-			$\vdash$	
		Prepaid Interest - SERP Life Insurance		9 00.00	- \$	4.050	\$ -	<b>a</b> 24.400	<b>_</b>			├─	
4055000	203000	Discount on Short-Term Securities	Other	\$ 66,62	_	1,653	\$ 34,139	\$ 34,139	1			₩	
1655000	132400	Prepaid Mining Costs	Other	\$	- \$	-	\$ -	ъ -	1	l		í	

 Allocator
 0.000%
 100.000%
 30.394%
 8.654%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ - \$ 7,074,356
 \$ 1,223,798

### 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

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	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	

84,248,546

### 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

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

				İ	Prior Year						A	- ( M					
					(month end)						Current Yea	r (montn ena)					
		value															i
	Operation	(result of operation															i l
	to apply to monthly	specified in column															i
Appendix A		to left on monthly															ı
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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	38,243,678	37,955,591	37,670,714
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 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, In 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, In 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, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, 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.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

(Dollar values in millions)			Accrued	Liability:	Cha	rged to:	Prior year (	Current Year	Projection			By Cate	egory		
Description	Account Calculation	Reserve type	SAR Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Catamani	100% Transmission	Plant	Labor	Other	Total Transmis related Unfun Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(12.6)	(17.6)	(15.1)	Other	Transmission	Fidill	Labor	(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)					(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	0.0	(0.1)	(0.0)					(0.025)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.1)	(0.2)					(0.232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(1.5)	(6.0)	(3.8)		(3.750)			(0.232)	
Accum Provision for Rate Refunds - Wholesale											(3.750)			(4.000)	
	Estimate by C&T	Unfunded	284100	229	310975	449.1	0.0	(3.2)	(1.6)					(1.620)	
Frapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	515100	501	(6.7)	(7.0)	(6.8)					(6.842)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	0.0	(33.0)	(16.5)					(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)		(0.988)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.6)					(1.560)	
njuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
njuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(12.0)	(256.3)	(134.1)					(134.128)	
njuries & 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		
njuries & 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	
njuries & 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		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)		Other				(0.314)	
									(0.3)						
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	(0.4)	(0.4)	Other				(0.402)	
nventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.5)	(0.4)	(0.4)	Other				(0.416)	
nventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.881)	
nventory 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	554990	557/593/598	(7.4)	(7.0)	(7.2)	Other				(7.236)	
WIP 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)	
Incollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.224)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.4)	Other				(9.444)	
Accrued Liquated 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		
I01(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)				(0.619)		
				253.99									(0.019)	(0.042)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000		various	921	(0.1)	(0.0)	(0.0)						
Accrued Liquated 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	
ICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	0.0	(12.0)	(6.0)	Labor			(6.021)		
acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.5)	(2.8)	(2.7)	Labor			(2.656)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.9)	(2.0)	(1.9)	Labor			(1.945)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.2)	(2.4)	(2.3)	Labor			(2.313)		
ersonal 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 UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.7)	(3.6)				(3.631)		
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.2)	(0.1)	Labor			(0.147)		
ersonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500519	Follows Labor	(15.8)	(17.7)	(16.8)	Labor			(16.773)		
ick Leave Accrual IBEW 57		Unfunded	248195	242	500515	Follows Labor	(6.1)	(5.9)		Labor			(5.992)		
	Calculation by Payroll					Follows Labor Follows			(6.0)				(5.992)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Labor/926 Follows	(1.6)	(1.6)	(1.6)	Other				(1.606)	
ension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Labor/926 Follows	(0.6)	(0.5)	(0.5)	Labor			(0.534)		
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	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)		
Vasatch 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)		
						Labor/920	,	. ,	, ,				,		a contract of the contract of

Allocators Total (\$ millions) (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
7071000	LBR CLR - PACPWR	137,232
7072000	Stores Exp CLR - RMP	
	Stores Exp CLR - RIVIP	32,738
7082000 9010000	•	16,110
9020000	SUPRV (CUST ACCT) METER READING EXP	17,213 8,024
	CUST RCRD/COLL EXP	564
9030000		
9031000	CUST RCRD/CUST SYS CUST ACCTG/BILL	393
9032000	CUST ACCTG/BILL CUST ACCTG/COLL	7,858
9033000		(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 Einnut, Total Di	200

Attachment 5 input: Total PBOP

assumptions.

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

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 5**

True-Up variance analysis

				2020 True-up	2020 Projection (as-filed)		
01	d cells are inputs	N. C.	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
Snade	a cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2019 data in Settlement model	0 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)
			•		-		
Alloca	tors						
	Wages & Salary Allocation Factor						
1	Transmission Wages Expense		354.21b	27,994,491	26,859,544	1,134,947	4.23%
_	- · · · · ·						1.46%
2	Total Wages Expense		354.28b	367,294,560	362,000,992		
3	Less A&G Wages Expense Total Wages Less A&G Wages Expense		354.27b	43,815,481 323,479,079	42,795,683 319,205,309		2.38% 1.34%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	323,479,079	319,205,308	4,2/3,//0	1.34%
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.6542%	8.41459	6 0.2397%	2.85%
3	Wayes & Salary Allocator		(Lilie 1 / Lilie 4)	6.6542 /6	8.4143	0.2391 /6	2.83 /6
	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%
•	Elouid Fiditiii Oorriot	(Note III)	/ Maddinion o	20,000,000,101	20,110,010,21	117,102,010	1.1770
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		2.79%
9	Total Accumulated Depreciation	()	(Line 7 + 8)	10,682,330,982	10,667,192,694		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		-1.58%
12	Gross Plant Allocator		(Line 11 / Line 6)	23.9419%	24.68269	-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		-3.15%
14	Net Plant Allocator		(Line 13 / Line 10)	26.9621%	28.46929	-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		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		-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	Intanoible Plan	(Note N)	Attachment 5	1,035,128,705	1,267,632,916		1.89%
20	Total General and Intangible Plan	(Note IV)	(Line 18 + Line 19)	2,353,680,340	2,303,515,714		2.18%
20	Wage & Salary Allocator		(Line 10 + Line 19)	2,353,660,340	2,303,515,712		2.1076
22	General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	203.691.946	193,829,426		5.09%
22	Ocheral and intangible Allocated to Transmission		(LINE 20 LINE 21)	203,091,940	193,029,420	9,002,321	0.0970
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,668,724	3.657.534	(988,810)	-27.03%
20	Edita Hold for Fatallo 600	(.soles B & E)	, and on the contract of	2,000,724	0,007,00-	(300,010)	27.3070
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%
	*** * * * ***		· /	-,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	())	

			2020 True-up	2020 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data True-up	2019 Form 1 data	Absolute change	Percent change
		,	True-up	2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,906,939,776	1,863,152,998	43,786,779	2.35%
26 Accumulated General Depreciation	(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%
Hadranda I Barrara						
Unfunded Reserves 36 Unfunded Reserves		Attachment 16	(12,629,286)	(12,697,653)	68.367	0.54%
			(,,	(12,001,000)		
Prepayments 37 Prepayments	(Note K & N)	Attachment 11	7,499,456	6,308,421	1,191,035	18.88%
37 Prepayments	(Note K & N)	Attachment 11	7,499,456	6,300,421	1,191,035	10.00%
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%
Total Undistributed Stores Expense Allocated to Transmission	(81-1-81)	(Line 39 * Line 40)	0	100 010 711	7.015.004	n/m
42 Construction Materials & Supplies 43 Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	169,928,805 8.6542%	162,913,741 8.4145%	7,015,064	4.31%
44 Construction Materials & Supplies Allocated to Transmissio		(Line 4) (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 Transmission	(Note N)	(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%		
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%

			2020 True-up	2020 FTOJECTION (as-nieu)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
onado dono dio impaio	110100	resistance (i Erro i omi i resistance, attacimient, or metacutori)	True-up	2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)
			<u> </u>	·		
Operations & Maintenance Expense						
Operations & maintenance Expense						
Transmission O&M						
		AM 1 1 5	040 044 045	040 005 000	(7.004.044)	0.000/
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-		Attachment 5	11,293,495	11,026,556		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						
		202 4075	275 277 425	445 600 640	150 640 407	138.07%
		323.197b	275,277,135	115,628,648		
58 Less Actual PBOP Expense Adjustmeni		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 930.2		Attachment 5	0	0	0	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,986,830	25,605,836	380,994	1.49%
62 Less General Advertising Exp Account 930.	(11010 2)	323.191b	14,951	55,028		-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		188.84%
65 Wage & Salary Allocator		(Line 5)	8.6542%	8.41459	6	
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	21,125,270	7,111,344	14,013,926	197.06%
		(=)	,,	.,,	,	
Directly Assigned A&G						
					(100.000)	
67 Regulatory Commission Exp Account 928	(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 Related		(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	(Note 1)	Attachment 5	1,404,201	4,757,004	(242,735)	n/m
72 Total Accounts 924 and 930.1 - Genera		(Line 70 + Line 71)	4,494,291	4,737,084		-5.13%
73 Gross Plant Allocator		(Line 12)	23.9419%	24.68269		
74 A&G Directly Assigned to Transmission		(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%
Total Transmission Gam		(Emos do 1 do 1 11)	00,720,027	72,000,720	10,700,700	11.70%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	Attachment 5	116,134,858	112,507,659	3,627,199	3.22%
	(**************************************		,,	,,	3,321,133	
TT CONTRACTOR TO THE TOTAL TO T	AL-1-10	A 11 - 1 - 1 - 1 - 1 - 1 - 1	45.040.000	40,440,005	0.700.000	6.28%
77 General Depreciation Expense Including Amortization of Limited Term Plar	(Note H)	Attachment 5	45,818,998	43,110,635		
78 Intangible Amortization	(Note H)	Attachment 5	46,992,581	48,671,914		-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%	8.41459	6	
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	8,032,089	7,723,046	309,043	4.00%
or Constant Depresentation and intelligence American and an another test to transmission		(2110 70 2110 00)	0,002,000	1,120,040	000,010	4.0070
82 Abandoned Plant Amortization	41.1.0		0		0	n/m
82 Abandoned Plant Amortization	(Note O)		U	U	U	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						
Taxes Other Than Income  84 Taxes Other than Income Taxes		Attachment 2	42,980,687	42,381,038	599,649	1.41%
		Attachment 2	42,980,687			
		Attachment 2 (Line 84)	42,980,687	42,381,038 42,381,038		1.41%

2020 True-up

Shadad	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruc	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
Snaded	cens are inputs	Notes	Reference (FERC Form 1 felerence, attachment, or instruc	True-up	2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-filed)
Return \	Capitalization Calculations						
	T. D. D. M.						
86	Long-Term Debt Account 221 Bonds		AM	0.004.050.000	7,451,428,846	943,221,154	12.66%
87			Attachment 14	8,394,650,000 0	7,451,428,846	943,221,154	
88	Less Account 222 Reacquired Bonds		Attachment 14	0	Ü	0	n/m
89	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	Ü	0	n/m
90	Account 224 Other Long-term Debt		Attachment 14	<u> </u>	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 Attachment 14	19,463	30,309	(11,026)	-30.14% n/m
96	Net Proceeds Long Term Debt	(Note 1)	Sum Lines 90 through 95	8,337,234,610	7,400,688,463	936.546.147	12.65%
90	Net Proceeds Long Term Debt		Sum Lines 90 infough 95	6,337,234,610	7,400,666,463	930,546,147	12.05%
	ong 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 po	sitive) 161,902	404.000	0	0.00%
1111	Preferred Dividend		Attachment 14 (Enter po	161,902	161,902	U	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%
			*				

2020 True-up

					2020 True-up	2020 Projection (as-filed)		
aded	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
-	concure inputs		110100	Television (Fig. 1 and Fig. 1 and	True-up	2019 data in Settlement model	20 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-
7	Debt percent		Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.91%	48.29%		
8	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.02%		
9	Common percent	Common Stock (N	Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.07%	51.69%	-0.62%	
		Long Term Debt Cost = Long Term Debt Cost /						
20	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.80%	5.06%	-0.25%	
21	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
22	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.35%	2.44%	= b	
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.00%	5.07%		
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3554%	7.51%	-0.15%	
7	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	268,716,729	288,288,061	(19,571,332)	-6.79%
npo	osite Income Taxes							
	Income Tax Rates							
28 29	FIT = Federal Income Tax Rate		(Note G)	AU1	21.00%	21.00%		
	SIT = State Income Tax Rate or Composite	(	(Note G)	Attachment 5 Per state tax code	4.54% 0.00%	4.54% 0.00%		
	P T	(percent of federal income tax deductible for sta $T = 1 - \{[(1 - SIT)^* (1 - FIT)] / (1 - SIT * FIT * p)\}$		Per state tax code		24.587%		
80	1							
0 1	T / (4 T)	· · · · · · · · · · · · · · · · · · ·	-		24.587%			
30 31 32	T / (1-T)		,-		24.587% 32.602%	32.602%		
30 31 32	ITC Adjustment		, <del>-</del>	And the state of t	32.602%	32.602%		20.44%
30 31 32 33	ITC Adjustment Amortized Investment Tax Credit - Transmission Related		,-	Attachment 5	32.602% (607,341)	32.602%	172,352	22.11%
0 1 2 3	ITC Adjustment	ITC Adjustment x 1 / (1-T)	,-	Attachment 5 Line 133 * (1 / (1 - Line 131))	32.602%	32.602%	172,352	22.11% 22.11%
30 31 32 33 34	ITC Adjustment Amortized Investment Tax Credit - Transmission Related				32.602% (607,341)	32.602%	172,352	
30 31 32 33 34	ITC Adjustment Amortized Investment Tax Credit - Transmission Relater ITC Adjust. Allocated to Trans Grossed Up Income Tax Component = Excess or Deficient ADIT Amortization	ITC Adjustment x 1 / (1-T)  (T/1-T) * Investment Return * (1-(WCLTD/ROR)	) =	Line 133 * (1 / (1 - Line 131))  [Line 132 * Line 127 * (1- (Line 123 / Line 126))]  Attachment 1B	32.602% (607,341) (805,348) 59,624,425 (20,973,074)	32.6029 (779.692 (1,033,891 63,418,899 (20,973,074	) 172,352 228,542 (3,794,474)	22.11% -5.98% 0.00%
30 31 32 33 34	ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	ITC Adjustment x 1 / (1-T)	) =	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	32.602% (607,341) (805,348) 59,624,425	32.602% (779.692 (1,033,891 63,418,899	) 172,352 228,542 (3,794,474)	22.11% -5.98%

			2020 True-up	2020 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Form 1 data	2019 Form 1 data	Absolute change	Percent change
		, , , , , , , , , , , , , , , , , , , ,	True-up	2019 data in Settlement model	0 True-up value minus 2020 Projection (as-filed) v	Change over 2020 Projection (as-file
vanua Danviramani						
venue 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)		-2.05%
39 Rate Base		(Line 52)	3,653,333,605	3,838,963,584	(185,629,979)	-4.84%
40 Total Transmission O&N		(Line 75)	83,720,527	72,950,728	10,769,799	14.76%
41 Total Transmission Depreciation & Amortization		(Line 83)	124.166.947	120.230.705	3.936.242	3.27%
42 Taxes Other than Income		(Line 85)	42,980,687	42,381,038	599,649	1.41%
43 Investment Return		(Line 127)	268.716.729	288,288,061	(19,571,332)	-6.79%
14 Income Taxes		(Line 136)	31,008,271	34,574,202	(3,565,931)	-10.31%
45 Gross Revenue Requirement		(Sum Lines 140 to 144)	550,593,161	558,424,734	(7,831,573)	-1.40%
		(==:::=:::=::::::::::::::::::::::::::::	333,333,133		(1,001,010)	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	s					
46 Transmission Plant In Service		(Line 15)	6,707,327,060	6,478,620,080	228,706,980	3.53%
47 Excluded Transmission Facilities	(Note J)	Attachment 15	363,310,708	251,505,274	111,805,435	44.45%
48 Included Transmission Facilities		(Line 146 - Line 147)	6,344,016,351	6,227,114,806	116,901,546	1.88%
49 Inclusion Ratio		(Line 148 / Line 146)	94.58%	96.12%		
50 Gross Revenue Requirement		(Line 145)	550,593,161	558.424.734	(7,831,573)	-1.40%
51 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	520,769,598	536,746,234	(15,976,636)	-2.98%
B 0						
Revenue Credits 52 Revenue Credits		Attachment 3	98,029,233	89,383,184	8.646.049	9.67%
DZ Revenue Credita		Attachment	50,025,233	09,303,104	0,040,049	9.07 /6
53 Net Revenue Requirement		(Line 151 - Line 152)	422,740,365	447,363,050	(24,622,685)	-5.50%
Net Plant Carrying Charge						
54 Gross Revenue Requirement		(Line 150)	550,593,161	558,424,734	(7,831,573)	-1.40%
55 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,800,387,283	4,964,799,082	(164,411,798)	-3.31%
66 Net Plant Carrying Charge		(Line 154 / Line 155)	11.4698%	11.2477%		******
757 Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0505%	8.9816%		
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxe		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.8067%	2.4785%		
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROI						
59 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	250,868,161	235,562,471	15.305.691	6.50%
60 Increased Return and Taxes		Attachment 4	324,466,031	349.177.313	(24,711,282)	-7.08%
61 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%
		(Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	4.800.387.283	4.964.799.082		-3.31%
					(164,411,798)	-3.31%
		(Line 161 / Line 162)	11.9852%	11.7777%		
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciatio		(Line 161 - Line 76) / Line 162	9.5659%	9.5116%		
Net Revenue Requirement		(Line 153)	422,740,365	447,363,050	(24,622,685)	-5.50%
66 Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	. 0	n/m
7 Transmission Incentive Credi		Attachment 7	3,790,750	4,142,922	(352,172)	-8.50%
68 Interest on Network Upgrade Facilities		Attachment 5	4,932,710	2,410,365	2,522,345	104.65%
Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	431,463,825	453,916,337	(22,452,512)	-4.95%
Network Service Rate						
70 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,089	14,050	39	0.28%
71 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	// ***	-5.21%
172 Network Service Rate (\$/MW-year)			30 625		(1,683)	

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

#### 2019 Form 1 data Absolute change

2019 Form 1 data Absolute change Percent change
2019 data in Settlement model 30 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 x 120) + (4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

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

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$6,205,041 \$91,824,192 \$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

			(	Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
	ADIT 000	0.1.000.0.1	(0.747.700.000)	// 005 00/ 105	(754 000 007)	40.000.040	(440,000,000)	
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)	
Ω	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Δ.	ttachment 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

Scriedule A	A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee Be	enefits						
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	C	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	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
007000		0.074				0.074	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k)
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos) 720.200 Deferred Comp. Accrual - Cash Basis	3,071 2,473,185	0	0	0		match of AIP, payroll tax (employer portion), and LTI.  Non-qualified deferred compensation plan under IRC Subsection 409A.
287324	720.200 Deterred Comp. Accrual - Cash Basis	2,473,103	U	U	U	2,473,100	
287326	720.500 Severance Accrual - Cash Basis	157,578	0	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	C	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	0	6.227.380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
	· · ·						Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve	610,677 6,962,522	0	0	0	610,677	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.  Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	0,902,522	U	U	0	0,902,522	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2,615,031	0	0	0	2.615.031	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	2,010,000	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	13,672,129	13,672,129	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	vatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	C	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	C	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory L	iabilities:						
007054		. ==	. ==				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
287051	705.340 RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	(	and reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287052	705.341 RL Income Tax Deferral - ID	198,629	198,629	0	0		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%.
201002	703.041 REINCOME Tax Defettal 110	130,023	130,023		,		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287053	705.342 RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	C	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%.
		7- 1	7.2				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287054	705.343 RL Income Tax Deferral - UT	162,012	162,012	0	0		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%.
201034	100.040 Relincome tax beterrary 01	102,012	102,012				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	C	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%.
							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
287056	705.345 RL Income Tax Deferral - WY	572,721	572,721	0	0	0	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	C	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	C	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

						Regulatory liability	established to record the deferral of protected property related EDIT
287063 705	.348 RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	(	0 amortization for return to a contract of the contract of	urn to Oregon customers pursuant to regulatory order. established to record the deferral of protected property related EDIT
287064 705	.349 RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	(	0 amortization for return to a contract of the contract of	urn to Utah customers pursuant to regulatory order.
287065 705	.350 RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0		Regulatory liability	established to record the deferral of protected property related EDIT urn to Washington customers pursuant to regulatory order.
				<del></del>		Regulatory liability	established to record the deferral of protected property related EDIT
287066 705	.351 RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	(	0 amortization for retu	urn to Wyoming customers pursuant to regulatory order. established to defer California's portion of protected property related EDIT
						recorded as a resul	It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111 705	.287 RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	(	0 35% to 21%.	established to defer Idaho's portion of protected property related EDIT recorded
							ax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112 705	.288 RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	(	0 21%.	established to defer Overan's parties of protected granulty related CDIT
						recorded as a resul	established to defer Oregon's portion of protected property related EDIT  It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113 705	.289 RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	(	0 35% to 21%.	
							established to defer Washington's portion of protected property related EDIT It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705	290 RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	(	0 35% to 21%.	
							established to defer Wyoming's portion of protected property related EDIT It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 705	i.291 RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	(	0 35% to 21%.	
							established to defer Utah's portion of protected property related EDIT recorded ax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705	i.292 RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	(	0 21%.	
						Regulatory liability	established to defer California's portion of non-protected property related EDIT It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287121 705	.294 RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	(	0 35% to 21%.	
						Regulatory liability	established to defer Idaho's portion of non-protected property related EDIT It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705	.295 RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	(	o 35% to 21%.	it of the Tax Guts and Jobs Act, which reduced the rederal income tax rate from
						Regulatory liability	established to defer Washington's portion of non-protected property related
287124 705	i.296 RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0		o from 35% to 21%.	a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
						Regulatory liability	established to defer Wyoming's portion of non-protected property related EDIT
287125 705	.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13.062.075	0		recorded as a resul 0 35% to 21%.	It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
		13,000,010	10,000,010	<del>-</del>		Regulatory liability	established to defer Utah's portion of non-protected property related EDIT
287126 705	i.298 RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0		recorded as a resul 0 35% to 21%.	It of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
207120 700	ne nontrocedearrae est of	3,000,000	0,000,000	<del></del>		As ordered by the 0	Oregon Public Utility Commission (OPUC), PacifiCorp registered as an
							ential Clean Fuels Program credits generated by customers in our Oregon
						who own electric ca	n aggregator, PacifiCorp is allocated credits generated by residential customers ars 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
							he Clean Fuels Program through the purchase of such credits, in a manner that ne monetization principles adopted by the OPUC in December of 2017.
287184 705	.605 RL OR Clean Fuels Program	743,995	743,995				Account 288190 was set up in 2018 for sales of credits to regulated parties.
287184 705	.605 KL OK Clean Fuels Program	743,995	743,995	0		A regulatory liability	y with respect to the excess deferred income taxes associated with the effects of
007400 400		(57.000.07.1)	(== 000 0= 4)			flow through from P	PP&E book/tax differences and other deferred items that do not have current
287188 100	0.121 RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	U		0 provision impacts. Regulatory liability	established to account for the deferral of protected property-related EDIT for
287190 100	1.122 RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	(	PMI's portion of Bri	idger Coal Company fixed assets
							y established with respect to the excess deferred income taxes associated with ccumulated deferred income taxes allocable to California resulting from the
287191 705	.280 RL Non-Property EDIT - CA	272,759	272,759	0	(	change in the incon	me tax rate.
							y established with respect to the excess deferred income taxes associated with
287192 705	.281 RL Non-Property EDIT - ID	363,042	363,042	0		0 in the income tax ra	ccumulated deferred income taxes allocable to Idaho resulting from the change
201.02 700		300,042	505,042				y established with respect to the excess deferred income taxes associated with
							ccumulated deferred income taxes allocable to Washington resulting from the
287195 705	.284 RL Non-Property EDIT - WA	326,187	326,187	0	(	0 change in the incon	
							y established with respect to the excess deferred income taxes associated with ccumulated deferred income taxes allocable to Wyoming resulting from the
287196 705	.285 RL Non-Property EDIT - WY	2,939,674	2,939,674	0		0 change in the incon	
						A regulatory liability	y used to track future revenue associated with recoverable post-retirement
	.279 RL FAS 158 Post-Retirement	4,512,773 4,427,455	4,512,773 4,427,455	0	(	0 welfare expenses.	with repeat to the Weshinston descripting mechanism
287200 705	.267 RL WA Decoupling Mechanism	4,427,455	4,427,455	0			y with respect to the Washington decoupling mechanism.  restablished to record difference between the approved accelerated depreciation
						in the 2015 WA GR	RC and the current depreciation amounts from the last depreciation study for all
287206 415	5.710 RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	(	0 units at the Jim Brid	dger Plant and Colstrip Unit 4.  r established to record Energy Savings Assistance (ESA) Program activities
						(ESA collections fro	om California offset by ESA program expenditures incurred) in a regulatory
287209 705	5.266 RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	(	Uliability balancing a	count for California.  established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
						implement a 5 year	r customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705	.245 RL - OR Direct Access 5 Yr Opt out	1 364 948	1,364,948	0		leave PacifiCorp's s	system will be required to pay an opt-out charge for up to 5 years.
20/2/2 708	ne on billourouss o II opt out	1,004,540	1,504,540	0			established as a balancing account for a pass-through benefit to Idaho
287213 425	.381 RL - BPA Balance Act - ID	710,943	710,943	0	,	customers from BP	PA (Bonneville Power Administration) under the Northwest Power Act where
201210 425	.301 RL - BFM Dalatice ACC - ID	7 10,943	7 10,943			qualitying customer This account is crea	rs receive a credit to their bill. ated to record a contra regulatory liability for Washington's share of the ARO
						regulatory difference	ce on Trojan unrecovered plant and decommissioning costs . The reason for this
							nat substantially all Trojan - related costs were disallowed in Washington; hington portion of any decommissioning costs associated with Trojan should be
	.103 ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	0	(	0 reflected helow-the	line
	.531 RL UT Solar Feed-in Tariff - NC .527 RL CA Solar Feed-in Tariff - NC	5,294,611 153,231	5,294,611 153,231	0			established to record UT solar Feed in Tariff. established to record CA solar Feed in Tariff.
201229 /05	IJOZI NE CA JUIGI FECU-III I dilli - IVC	100,231	100,201	U		inegulatory liability	Cottabilionica to record GA Soldi Feed III Fallii.

287231	705.519 RL WA Def NPC - Noncurre	nt	2,148,707	2,148,707	0	(		gulatory liability established to record WA Def NPC.
287233	705.515 RL OR Def NPC - Noncurren		8,835,150	8,835,150	0		) Re	gulatory liability established for noncurrent portion of recoverable net power costs in Oregon suant to an energy cost adjustment mechanism.
201200	700.010 NEON BETTI C HONGATEN		3,000,100	3,000,000	_		Thi	s account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
							inte	ervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237	705.755 RL-Noncurrent Reclass-Oth	er	26,525	26,525	0	(	0 ins	tead of a debit balance, or vice versa.
207220	705 420 BL CA CUC Allamana Bar		823,309	823,309	0		Re	gulatory liability established to record noncurrent portion of reg liability for purchase of California
287238	705.420 RL - CA GHG Allowance Rev	enue	023,309	023,309	U		gre	enhouse gas pollution emission allowances . gulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253	705.400 Reg Lia - OR Injuries & Dam	ages Reserve	2,430,606	2,430,606				excess of insurance claims incurred.
	,						Re	gulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257	705.453 Reg Lia - ID Property Insura	nce Reserve	218,749	218,749	0	(	0 in 6	excess of insurance claims incurred.
					_			gulatory liability used to record the Utah allocation of storm-related property damage recovered
287258	705.454 Reg Lia - UT Property Insura	nce Reserve	2,003,553	2,003,553	0	(	0 in e	excess of insurances claims incurred.
287259	705.455 RL - Property Insurance Re	anna WW	275,600	275,600	0			gulatory liability used to record the Wyoming allocation of storm-related property damage
201239	705.455 RL - Property Insurance Re	Serve - WT	275,000	275,000	U		J U rec	overed in excess of insurance claims incurred.  ome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100 RL ITC		342,815	342,815	0	(	0 ""	one tax gross-up on unamortized investment hax oredits pursuant to into oubsection 40(1)(2).
							Re	gulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268	415.706 RL - 50% Bonus Tax Deprec	ation - WY	308,848	308,848	0	(	0 de	preciation.
							Reg	gulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
								ween REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271	705.336 RL - Sale of RECs - UT		159,534	159,534	0	(	0 the	Company.
							Reg	gulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337 RL - Sale of RECs - WY		15,151	15,151	0	(	0 Wy	oming's allocation of the actual REC revenue received by the Company.
							Reg	gulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261 RL - Sale of RECs - OR		5,566	5,566	0	(	O Ore	egon's allocation of the actual REC revenue received by the Company.
								class of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147 Reg Liability-Other - Baland	be Reclass	428,560	428,560	0		0	
	, ,			.,			Rej	gulatory liability established to record the Oregon Energy Conservation Charge and related
								penses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy
287299	705.265 RL - OR Energy Conservatio	n Charge	927,477	927,477	0			ciency programs.
		•						gulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304	610.146 OR Reg Asset/Liab Cons		(71,776)	(71,776)	0	(	0 wh	ich are then amortized into book income per approved rate order or tariff.
							Re	gulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities		152,347	152,347	0	(		rement obligations.
007074	400 405 Innover Town MA Floor House		292,186	292,186	^			gulatory liability established for flow-through accounting of income taxes required by the state of
287374	100.105 Income Tax WA Flow-throu	gn	292,180	292,186	0		U Wa	shington on certain non-property related temporary book-tax differences.  class of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 RL- DSM Balance		5,053,830	5,053,830	0		0 1/6	class of miscellaneous regulatory assets habilities that have hipped to debitoredit balances.
			.,,	-,,			Re	gulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							rep	resenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Co	st-Regulatory Asset	1,304,405	1,304,405	0	(	0 Pla	nt that are in excess of those approved for recovery by regulatory authorities.
							Reg	gulatory liability established to record revenues received from customers which are then granted
287445	610.142 RL - UT Home Energy LifeLi	ne	382,875	382,875	0	(	0 to	qualifying low income recipients through bill credits.
							Rej	gulatory liability established to record revenues received from customers which are then granted
287453	610.143 RL - WA Low Energy Progra	m	(239,688)	(239,688)	0	(	0 to	qualifying low income recipients through bill credits.
							Reg	gulatory liability established to record revenues received from customers participating in the
								npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473	705.270 RL - Blue Sky Program OR		600,042	600,042	0		0 cer	tificates.
							Reg	gulatory liability established to record revenues received from customers participating in the
								npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474	705.271 RL - Blue Sky Program WA		133,389	133,389	0			tificates.
	, ,							gulatory liability established to record revenues received from customers participating in the
								npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475	705.272 RL - Blue Sky Program CA		66,708	66,708	0			tificates.
							Rei	gulatory liability established to record revenues received from customers participating in the
								npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476	705.273 RL - Blue Sky Program UT		2,130,025	2,130,025	0	(		tificates.
201410	100.210 RE-Blue Sky 110grain 01		2,100,020	2,100,020		,		gulatory liability established to record revenues received from customers participating in the
								npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477	705.274 RL - Blue Sky Program ID		72,164	72,164	0			tificates.
201411	100.214 NE - DIVE SKY PTOGRAM ID		12,104	12,104	U			
								gulatory liability established to record revenues received from customers participating in the
007.77	705 075		400 407	400 407	_			npany's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478	705.275 RL - Blue Sky Program WY		160,437	160,437	0			tificates.
							Reg	gulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease	- OR	1,604,984	1,604,984	0	(	J 0 du	e to the implementation of new rates on January 1, 2014.
287487	415.927 RL - Depreciation Decrease	- WA	(1,635)	(1,635)			Re	gulatory liability established to record Washington's share of the deferral of decreased
State Carr	forwards	170	(1,033)	(1,035)	U		U de	preciation due to the implementation of new rates on January 1, 2014.
287280	DTA State Charitable Contribution Limit		154,143	154,143	0	(	0 Ch	aritable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-Sta	ite	65,128,541	65,128,541	0			te net operating loss carryforward for income tax purposes.
							Fe	deral income benefit for the deduction state taxes associated with state net operating loss
287449	DTA Federal Detriment of State NOL		(13,709,364)	(13,709,364)	0	(	0 car	ryforward.
287371	DTA 930.100 Oregon BETC Credits		1,233,359	1,233,359	0	(	0 Ac	crued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		975,823	975,823	0		0 Ore	egon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		217,417	217,417	0		0 Bo	ok-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 287269	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward		15,765,223 261,772	15,765,223 261,772	0		0 lda	ho state income tax credit carryforward.  lorado state income tax credit carryforward.
287281	DTA Colorado Tax Credit Carryforward  DTA CA AMT Credit Carryforward		271,106	271,106	0			orado state income tax credit carryforward.  ifornia state income tax credit carryforward.
Loss Cont			2,.00	2,100			V Ca	morna state mosmo tax eredit carryterward.
287341	910 530 Injuries & Damages Accrua	- Cash Basis	2,941,690	2,941,690	0	(	0 Ac	crued liability established as a reserve for anticipated injury and damage expense.
Asset Reti	ement Obligations							, , , , , , , , , , , , , , , , , , , ,
287339	105.400 FAS 143 ARO Liability		60,936,151	60,936,151	0	(	0 As:	set Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	red Assets:							

					Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	C	0
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	C	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
					Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0 announced closure of Cholla Unit 4 in 2020.
207400 425 450 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	0.000.000	0.000.000			Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,933,696	2,933,696	U	C	U 842.  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
287199 220.101 Bad Debt	(40,763)	(40,763)	0	C	by the Internal Revenue Service.
287211 425.226 Deferred Revenue - Other	218,670	218.670	0	0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	266,405	266,405	0	C	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	1,637,226	1,637,226	0	C	Accrued final reclamation expenditures for the Trapper mine.
The second secon	7	, , , ,			Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	80,270	80,270	0	C	0 tax purposes.
007040	40.050.070	40.050.070			Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	13,852,972	13,852,972	0	C	0 work sites.  Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	604.603	604,603	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		Valuation allowance against items that may not be realized before they expire.
20/270 Valuation Allowance for DTA	(010,002)	(010,002)	•		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	271,410	271,410	0	C	0 enhancement.
					Accrued liability used to signing bonuses from credit card providers that are deferred until such
	47.070	47.070			time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287297 505.155 Deferred Revenue	17,279	17,279	U	C	the credits.  The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501.567	501.567	0		o emission reduction credit.
287321 100.100 ITC	1.287.756	1.287.756	0	0	Olymason reduction credit.     Olymason reduction credits pursuant to IRC Subsection 46(f)(2).
	1,201,100	1,000,000			Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,353	137,353	0	C	0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Deferred Regulatory Asset-Transmission Service Deposit	527.179	0	527.179		transmission line services. These deposits are fully refundable. The deposits are recognized as
207330 415.110 Deterred Regulatory Asset-Transmission Service Deposit	321,113	U	321,119		Uincome when the service contract is fulfilled.  Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	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	744,510	0		Accrued liability for prepaid rents on company owned utility poles.
26/370 425.215 Unearned Joint Ose Pole Contract Revenue	743,330	740,000	U		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,680,844	5.680.844	0		0 enhancement.
26/391 425.320 N Umpqua Settlement Agreement	3,000,044	3,000,044	U		Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0 settlement obligations.
*					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	747,577	747,577	0	C	O 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	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
					Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430 505.125 Accrued Royalties	1,878,947	1,878,947	0	C	0
287479 105.221 Safe Harbor Leases - Cholla	17,437,141	17.437.141	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
2874/9 105.221 Safe Harbor Leases - Cholia 287807 Non-curr def fed tax cor ben of int	17,437,141	17,437,141	0	0	Credit Corp for the Cholla generation plant.     Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	30.138	30.138	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		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	6,518	6,518	0	Ö	Non-current state benefit of interest on uncertain positions.
Rounding	(5)	(5)	0		0
Subtotal - p234 Less FASB 109 Above if not separately removed	783,561,636	758,554,829	527,179	C	24,479,628
Less FASB 109 Above if not separately removed  Less FASB 106 Above if not separately removed	(50,281,390) 2.615.031	(50,281,390)	0	0	2.615.031
Total	831,227,995	808.836.219	527.179		21.864.597
* out.	001,227,990	000,000,219	3£1,113		21,001,001

- 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 8. D are included in Column E

  4. ADIT items related to labor and not in Columns C 8. 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

A A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	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. Deterred income taxes arise when Items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

#### PacifiCorp

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

Schedule ADIT-282

Schedule ADI1-282	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0	C	Section 1031, otherwise knows as a "like-kind exchange."
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	C	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 ARO Removal Costs	53,209 (26,616,545)	53,209 (26,616,545)	0	0		licensing of specific hydro generation facilities.  Regulatory liability related to removal costs.
287605 105.142 Avoided Costs	180,276,646	180,276,646	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
						Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704         105.143         Basis Intangible Difference           287605         105.120         Book Depreciation	(1,149,249) 2,583,224,642	2,583,224,642	0	(1,149,249)		related to hydro-relicensing costs transferred to plant-in-service.  Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0		Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are received/earned for power
287605         105.146         Capitalization of Test Energy           287605         105.137         Capitalized Depreciation	4,409,120 (19,999,540)	4,409,120 (19,999,540)	0	0		produced by generating plants during the construction period and sold or used by the utility.  Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.137 Capitalized Depreciation 287605 105.100 Capitalized labor and benefit costs	24.965.459	24.965.459	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
	7.1.7					Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(	
287605 Direct Assignment: Transmission Fixed Assets 287605 Direct Assignment: Intangible Fixed Assets	0	755,854,774 33,254,166	(755,854,774)	0		PowerTax Report #257: Transmission Book Allocation Group. PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	115,595,974	0	0		PowerTax Report #257: Intengible Book Allocation Group.
*						Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.222 Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	(	Credit Corp for the Cholla generation plant.  Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric
287608 105.223 Cholla SHL NOPA (Lease Amortization)	554.727	0	0	554.727	(	Credit Corp for the Cholla generation plant.
			-			Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-
286922 415.732 Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0		recoverable jurisdictions.
						Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0		tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain 287605 105.130 Contribution in Aid of Construction	(280,477) 273,504,977	(280,477) 273,504,977	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.  Book-tax basis difference related to contributions in aid of construction.
207003 103.130 Community and of Construction	213,304,911	273,304,377	U	U		Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(208,192,051)	(208,192,051)	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
287224 145.030 CWIP Reserve	2,013,897	2,013,897	0	0		with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
201224 143.030 CWIF 1/6561V6	2,013,037	2,013,037	U	U		recovered, a reserve is established. CWIP Reserve.  Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605 105.141 Debt AFUDC	(171,917,417)	(171,917,417)	0	0	,	purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
207003 103.141 DEDITATORC	(171,917,417)	(171,917,417)	U	U		interest on debt.  Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	(	balances for PMI's portion of Bridger Coal Company's fixed assets.
						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
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	,	taxable income as compared to book income.
207005 105.115 Ellects of Ratemaking - Fixed Assets Flowthough	(01,004,737)	(01,004,737)	U	U		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
00700F 405 400 Fruits AFIIPO	(97.657.175)	(97.657.175)	0	0		purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(97,007,175)	(97,100,175)	0	0	(	Interest on debt.  PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0		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		Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	(	book-tax difference related to the disposition of capital assets.  Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	primarily resulting from states that have not adopted bonus depreciation.
				.,.		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(	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	C	Regulatory liability related to removal costs.  PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,923)	(383,923)	0	0		be reversed upon audit by the Internal Revenue Service.
200000 100.100 1 FOCE FIRE 40 Datations	(303,923)	(303,923)	U	U		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.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	(	These costs are capitalized for book purposes.

						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 li
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525 RA - Lease Depreciation - Timing Difference	(132.528)	(132.528)	0	0	the lease payment less accrued lease interest.
200314	410.020 TVA - Ecase Depressation - Timing Difference	(102,020)	(102,020)			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
287605	100.110 RA- Solar ITC Basis Adi Fixed Assets	(25,900)	(25,900)	0	0	creating basis differences between book basis and tax basis for the solar arrays.
201000	100.110 TA- Oolal 110 Basis Adj Tixou Assets	(20,300)	(20,000)	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468 income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0 income tax normalization rules.
					_	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0 income tax normalization rules.  Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0 account 281.
	·					Book-tax basis difference related to relocation reimbursements, which depending on whether or n
287605	105.140 Reimbursements	22.255.287	22.255.287	0	0	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.
207003	100.140 Reimbursements	22,233,201	22,233,201	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.
287605	105.122 Repairs Deduction	(417,452,167)	(417,452,167)	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
287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
						This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's
287222	415.934 RL - Contra-Carbon Decommissioning - UT	(2.157.491)	(2.157.491)	0	0	decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
	,	(=,:=:,:=:)	(=,,)		-	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon
007000	415.935 RL - Contra-Carbon Decommissioning - WY	(400 704)	(400.704)			Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming
287223	415.935 RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	U	U	0 general rate order/stipulation (Docket 20000-405-ER11). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0 PMI's portion of Bridger Coal Company fixed assets
						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 ar 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
287187	400 404 DI Effects of Determining Florid Assets	(176.926.379)	(176.926.379)			and are probable of recovery as the temporary book-tax differences reverse and result in higher
287313	100.121 RL - Effects of Ratemaking - Fixed Assets  105.450 RL - Non-ARO Liability	253.053.650	253.053.650	0	0	0 taxable income as compared to book income. 0 Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155 ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0 842.  Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal
287605	105.135 Safe Harbor Lease Rate Differential	(2,623,171)	(2.623.171)	0	0	book-tax basis difference related to safe narbor lease rate differential. (Federal ONLY vs. Federal  + State).
		(=,===,111)	(=,===, 11 1)	· ·		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 deductibed.
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	o for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
287605	105.116 Solar ITC Basis Adjustment	(8.607)	(8.607)	0	0	arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences  or between book basis and tax basis for the solar arrays.
				0	0	Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205 Tax Depletion-SRC	147,478	147,478	0	0	0 book and tax purposes.
287301	105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0
Subtotal - p	Rounding 275	(2.889.829.879)	(2,007,422,363)	(751,809,087)	_	
Less FASB	109 Above if not separately removed	(172,090,956)	(172,090,956)	(751,609,067)	0	0
Less FASB	106 Above if not separately removed	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

С Gas, Prod, Total Dist Or Other Plant Labor Transmission Justification Related Related Related Related Account 283 FERC 283 - Regulatory Assets 287849 415.424 Contra RA - Deer Creek Abandonment 25,123,884 25,123,884 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 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. 415.412 Contra RA - Deer Creek Abandonment - ID 516,17 516,17 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 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment. 415.414 Contra RA - Deer Creek Abandonment - UT 967,340 967,340 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 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. 287846 415.416 Contra RA - Deer Creek Abandonment - WY 609.664 609,664

						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	(		contra regulatory asset for an time recovery (amortization) and other adjustments to the disposition.  John Contract Regulatory asset included in the Deer Creek Mine disposition.
						contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the JMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287851 415.417 Contra RA - UMWA Pension - CA	443,826	443,826	0			lisposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the JMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	(		lisposition.
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 R	legulatory asset to record benefits and administrative costs related to the California Alternative late for Energy, or CARE, program.
287642 105.401 RA - ARO	(34,471,952)	(34,471,952)	0			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset etirement obligations.
					l c	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying ustomers, such as those who meet specified reductions in energy use during peak hours, are ewarded with a credit to their bill. Moved from 2014 account 137332.
287911 415.699 RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	(	0	log data, and to record the seas through he soft to Westington automore from the DDA
					C	legulatory 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,
287914 715.721 RA - BPA Balancing Account - WA	(48,507)	(48,507)	0			are rewarded with a credit to their bill.  Islancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	(	0 p	parks to direct utility service.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0			tegulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of enventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		R	tegulatory asset established to record CA's share of the deferral of Carbon Plant's write off and ales proceeds of inventory from decommissioning.
200901 415.930 RA - Calbott Plant Decontinifinitiventory - CA	12,797	12,797	0			degulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	(		ales proceeds of inventory from decommissioning. Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased
287984 415.923 RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	(	0 d	lepreciation due to the implementation of new rates on January 1, 2014.  Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased
287985 415.924 RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	(	0 d	lepreciation 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 d	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased lepreciation 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	(		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			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	Ò	0 F	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 p	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho sursuant to an energy cost adjustment mechanism.
287882 415.892 RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	(	0 p	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	(13,037,905)	(13,037,905)	0	(		Regulatory asset established for noncurrent portion of recoverable net power costs in Utah sursuant to an energy cost adjustment clause.
	(4,616,333)	(4,616,333)	0			Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent			0		F	nursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	(	0 n	equest for proposal for new generation.  Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(10,756)	(10,756)	0	(		rom customers through California rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(16,440)	(16,440)	0	(	0 fr	rom customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(368,012)	(368,012)	0	(	0 fr	rom customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(92,979)	(92,979)	0	(	0 r	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a equilatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(261,619)	(261,619)	0	(		Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a equiatory order.
					F	Regulatory asset established to record costs incurred for demand side management which are imortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	0		0	
287981 415.920 RA - Depreciation Increase - Idaho	18,902	18,902	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	(		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		F	to the implementation of new rates on January 1, 2014.  Regulatory asset established to record Wyoming's share of the deferral of increased depreciation tue to the implementation of new rates on January 1, 2014.
			U	,	R	declass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	(	0 II	n December 2014, abandonment costs were recorded in connection with the anticipated closure of he Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840 415.410 RA - Energy West Mining	(67,001,831)	(67,001,831)	0	(	0 w	with the applicable state commissions. Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(21,521,009)	(21,521,009)	0	(	0 a	mortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	537,160	537,160	0	(	0 s	Regulatory liability established for the portion of environmental remediation costs for which the tate of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(103,373,649)	(103,373,649)	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 b	Regulatory asset established to track the recoverable expenses associated with post-retirement enefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0		F	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation  Memorandum Account pursuant to Docket 19-05-042.
200011 110.200 101-1110 triok minganon - Ori	(100,230)	(100,230)	U		UIN	momentum modernit pursuant to Dookst 15"00"042.

			1					Descriptory asset for the Wroming allocated parties of a settlement associated with demana
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	(		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
	415 530	DA 10 00470 4 4 4000 7 4	(73.760)	(73.760)				Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 287897		RA - ID 2017 Protocol - MSP Deferral RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0			The book-tax difference resulting from this regulatory asset.
								Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	0	(	(	Sustained at the Lake Side generating plant.
								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
287903	415.879	RA - Liquidation Damages - N2 - WY	(19,646)	(19,646)	0	(		2013 Energy Cost Adjustment Mechanism (ECAM).
								SAP account used for financial statement presentation purposes to reclass the current and
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0			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			Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
000040	445.000	DA OD Terror estation Floridation Blick	(000,000)	(000,000)				Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	U			transportation electrification pilot programs.  Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	(	)	
287583	415.826	RA - Pension Settlement - WA	(348 899)	(348 899)	0			Regulatory asset established to recover Washington's portion of a \$22m pension settlement that
287972	320.285	RA - Post Employment Costs	(110,411)	(340,039)	0		(110,411	occurred in 2018.  Regulatory asset established as an offset to the increase in post-employment obligations.
			(070.077)	(070.077)				Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	0	(	) (	issuance, or over the life of the new issuance if the original issuance was refinanced.  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
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	(	) (	repaired.  Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0			Poortion of redemption cost.  Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 287601	415.675	RA - Preferred Stock Redemption Loss - UT RA - Preferred Stock Redemption Loss - WA	(85,393) (13,643)	(85,393) (13.643)	0			portion of redemption cost.  Reg Asset established to record Washington's portion of stock redemption costs.
207001	410.077	TAY - 1 Teleffed Glock (Tedemplion 2005 - WA	(10,040)	(10,040)			`	Regulatory asset established to capture the noncurrent portion of the difference between renewable
007000	445.000	DA DECCOLO Defenda MA Necessaria	(44.770)	(44.770)				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		) (	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	(		included in rates that differ from actual renewable energy credits.
007074	445.000	B. O. F. H. T. W. C. J. O. N.	// 005 0/0	// 005 0/0				Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 287971	415.868	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,385,219)	(1,385,219)	0			photovoltaic feed-in tariff program (Oregon House Bill 3039).  Regulatory asset established for the UT Solar incentive program costs.
			(0,000,000,000,000	(4,44,44,44)				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
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0			between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
				1-7-7				Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	(	(	recover \$545,000 of costs recorded related to a storm in California.  Pilot Program approved in September 2018 to record costs and collect fees connected to
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0			transportation electrification pilot programs.
								Pilot Program approved in September 2018 to record costs and collect fees connected to
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	(	) (	transportation electrification pilot programs.  Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	0	(		2018.
007000	445.070	DA HELL LLE		(400.474)				Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 287906	415.878	RA - UT Liquidation Damages RA - UT Subscriber Solar Program	(120,474) (424,094)	(120,474) (424,094)	0			Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established for the UT Subscriber Solar Program.
			(121,221,	(12.1,00.1)				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			
								Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	(	(	generating plant.  Regulatory asset established to record the deferral of the Merwin Project costs approved by the
287857	415.545	RA - WA Merwin Project	844	844	0			Washington Utility and Transportation Commission (WUTC).
		·	(000,404)	(000 404)				Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	(	) (	and 2018.  Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0			medical obligations.
								Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0		(	on Utah's allocable share of the post-retirement medical settlement loss.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	0	(		recovered in excess of insurance claims incurred.
								Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649	730,170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0			No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
								Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886 FERC 283 - 0	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	(		derivative.
FERG 203 - C	o a lei							Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	0	(	) (	Coal and a credit to coal inventory.
								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
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0			amortized over the remaining life of the plant.
			(0.054.50.0)	(0.054.50.0				The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0		(	Medicare subsidy, required under FAS 158.  Prepaid account established to record prepaid operating and maintenance advance payments for
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0			the east side repowered wind facilities.
207222			(400.070)	(400.070)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 287907	210.180	Prepaid Membership Fees Prepaid Aircraft Maintenance	(126,970) (80,462)	(126,970) (80,462)	0			months or less.  Regulatory asset established for prepaid aircraft maintenance costs.
								Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	(		months or less.  Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662	210,100	Prepaid Taxes - OR PUC	(248.396)	(248.396)	0			Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
			(= .1,000)	(= .5,000)		,	,	1

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.
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	is expected to be reversed upon audit by the Internal Revenue Service
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	months or less.
·	1					Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(137.093)	(137.093)	0	0	0	137511.
	1 7 7 7 7 7					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,
287289 425.130 Roque River-Habitat Enhance	(55,282)	(55,282)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
	, , ,	V//				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
287653 425.250 TGS Buyout	(318)	(318)	0	0	0	the original contract.
	(0.0)	(0.0)				Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	purposes.
201770 IZE-ZEO Trappor mining otook basis	(1,200,100)	(1,200,100)	•			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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287217 910.937 LTIP Mark to Mkt Galin/Loss	(573.811)	0	0	0	(572 011)	To record unrealized gains/losses from the long term incentive plan.
207217 910.937 ETTE Walk to Wikt Gall/Loss	(373,611)	U	U	U	(373,011)	
287966 415.834 Noncurrent Asset - Frozen MTM	(2.729.473)	(2.729.473)	0	^		Regulatory liability established to record the reclass of a derivative regulatory asset to an other
			0	0		regulatory asset for frozen derivative.
	(45,658)	(45,658)	U	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	(8,444)	(8,444)	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 Plant and not in Columns C & D are included in Column E
  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

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

	A	В	C	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enerits						Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5.921.455	0	0		5.921.455	CARES Act Section 2302.
		-,,				*,000,1,000	Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	(	0	pension trust withdrawal obligation.
	000.400   1710	5.740.000					Regulatory liability established to record the long-term portion of the BHE incentive plan liability
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	5,719,086 2,021,585	0	0			related to PacifiCorp employees.  Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	720.200 Boloffed Comp. Accidal - Cash Basis	2,021,000	•	•		2,021,000	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0		0 642,883	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	(	0	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.
201332	303.000 Vacation Accidal Cash Dasis (2.3 mos)	7,231,420	U	0	1	7,231,420	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	588,016	0	0		588,016	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		0 6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
287447	720.830 Western Coal Carr Ret Med Accrual	2.340.890	0	0		2 240 900	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			Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der	ivatives:						
				_			Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0		0	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 L		10,102,000	10, 102,000	•			liozen denvalive.
,							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
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	(	0 0	and reduced the federal income tax rate from 35% to 21%.
							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
287052	705.341 RL Income Tax Deferral - ID	58.420	58.420	0		0	reduced the federal income tax rate from 35% to 21%.
				•			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
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	(	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2.298.082	2.298.082	0		n	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%.
			-,,	•			Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	(	0	amortization for return to California customers pursuant to regulatory order.
				_			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0		0	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		n	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207001	700.010 TE T100000TT AE ESTITATIONELISM OT	17,000,200	17,000,200	•			Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0		0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
							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
287111	705.287 RL - Protected PP&E EDIT - CA	8.442.608	8,442,608	0		0	35% to 21%
		5,112,000	2,,000				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
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		0	21%.

								Daniel de la literate la
007440		DI D 4 4 10005 5017 00						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
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0			35% to 21%.  Regulatory liability established to defer Washington's portion of protected property related EDIT
007444	705.000	DI D 4 4 10005 FDIT 199						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0			35% to 21%.  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
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	(	(	35% to 21%.  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
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(	) (	21%.
								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
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	(	)	35% to 21%.
								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
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(	)	35% to 21%.
								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
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	(	)	from 35% to 21%.
								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
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0			35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	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		)	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.  Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	(		entities, to be used to fund programs that benefit Oregon customers.
								A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0			flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
207400								Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0			PMI's portion of Bridger Coal Company fixed assets  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
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	(	) (	Change in the income tax rate.  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
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	(	) (	in the income tax rate.
								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
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	(	) (	change in the income tax rate.
								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
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	(		change in the income tax rate.
287198	320 270	RL FAS 158 Post-Retirement	2.662.212	2,662,212	0			A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
207 130	020.213	TETAO 130 FOSE (Calculation)	2,002,212	2,002,212		,		A regulatory liability with respect to the Washington decoupling mechanism.
007000	705.007	B. W. B		400 707				
287200	/05.26/	RL WA Decoupling Mechanism	493,787	493,787	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
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(	) (	units at the Jim Bridger Plant and Colstrip Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
								(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	(	) (	liability balancing account for California.  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
007040	705.045	DI OD Discot Assess 5 Ve Out and	4 074 000	4.074.000	0			leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	U			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
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	(	)	qualifying customers receive a credit to their bill.  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
287225		ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	(		contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227 287230	705.531 705.521	RL UT Solar Feed-in Tariff - NC RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0			Regulatory liability established to record UT solar Feed in Tariff.  Regulatory liability established to record WY Def NPC.
287231	705.521	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0			Regulatory liability established to record WY Der NPC.  Regulatory liability established to record WA Def NPC.
								Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0			pursuant to an energy cost adjustment mechanism.  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
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	(		instead of a debit balance, or vice versa.  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
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	(	) (	instead of a debit balance, or vice versa.  Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	(	) (	greenhouse gas pollution emission allowances .
			2.047.044	2.047.044				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253		Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914				in excess of insurance claims incurred.  Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	(		in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	(	)	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0			Regulatory liability used to record the Wyoming allocation of storm-related property damage procedure in excess of insurance claims incurred.
287262	100.100		216,878	216,878	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			Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
			70,000	, 0,300				Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
287271	705 336	RL - Sale of RECs - UT	407.714	407.714	0			between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
201211	100.000	TIE - OUIC OF TIEO3 - O I	407,714	407,714	U	· · · · · · · · · · · · · · · · · · ·	4	by the Company.

					Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	0 (	Wyoming's allocation of the actual REC revenue received by the Company.  Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	0 (	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		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 (	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		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
· ·		, , ,			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	0 (	retirement obligations.  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
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0 (	qualifying customers receive a credit to their bill.  Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	1,394,941	1,394,941	0	0 (	Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance	960,769	960,769	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
					Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0 (	Rate for Energy, or CARE, program.  Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0 (	Plant that are in excess of those approved for recovery by regulatory authorities.  Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	0	0 (	to qualifying low income recipients through bill credits.
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	(,)	(11.1,5.1.7)			Regulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	5.0,554	2.3,001			Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144,619	144,619	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	22,001				Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
20110 TOOLEGE THE BIOCOMY HOGISTING	1,702,102	1,102,102			Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111	0	0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
LOTTE TOOLET THE BING ONLY POSIGNING	50,111	50,111			Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0		company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR State Carryforwards	1,951,039	1,951,039	0	0 (	due to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limit	163,970	163,970	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 (	State net operating loss carryforward for income tax purposes.  Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0 (	carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	902,107 653,588	902,107 653.588	0		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).  Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	146,441	146,441	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	17,327,170 260,437	17,327,170 260,437	0	0 0	Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	0	0 (	California state income tax credit carryforward.
Z87341         910.530         Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0 (	Accrued liability established as a reserve for anticipated injury and damage expense.
	(28.336.057)	(28.336.057)			Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve Asset Retirement Obligations	, .,,	, .,,,	0	0 (	claims for injuries & damages expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0	0 (	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:					Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	0 43,521	investments.  Regulatory liability used to record the California allocation of storm-related property damage
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	recovered in excess of insurance claims incurred.
	(12,145,909)	(12,145,909)	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	U		Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	0	Klamath Settlement.
<u> </u>			U		Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0 (	
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
	2,673,016	2,673,016	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under AS(
287183 425.160 Lease Liability (Operating Lease)	2,073,016	2,013,010	U		Accrued liability established to reserve for accounts receivable for which collection is not expected
287199 220,101 Bad Debt	(40,763)	(40,763)	0	0	and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287211 425 226 Deferred Revenue - Other	350,057 70,462	350.057	0	0 0	by the Internal Revenue Service. Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	70,462 1,697,901	70,462 1,697,901	0	0	Reserve against receivable due from joint owners.
			U		Accrued final reclamation expenditures for the Trapper mine.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	57,874	57,874	0	0 (	tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	14,385,921	14,385,921	0	0	work sites.
1 7	581,428	581.428	0		Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241         605.302         Environmental Liability- Non Regulation           287270          Valuation Allowance for DTA	(515,607)	(515,607)	0	0 (	other work sites. Valuation allowance against items that may not be realized before they expire.
			<del></del>		·

					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0		0 enhancement.
					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
287297 505.155 Deferred Revenue	3,457	3,457	0	(	0 the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	(	0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	(	0 the annual service agreement period.
					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
287338 415.110 Transmission Service Deposit	165,361	0	165,361	(	0 income when the service contract is fulfilled.
·					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	(	o o
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287370 425,215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0		Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.526.104	5.526.104	0		0 enhancement
		-,,-,,-			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0		0 settlement obligations.
		, , , , , , , ,			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	22,911	22.911	0		0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	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		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		Accrued liability for royalty payments to the Mineral Management Service on coal production.
		3,333,333			Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	(	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	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		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 Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.221)	(2.221)	0		Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0		0
Subtotal - p234	777.003.313	745,994,607	165.361	(	30.843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58.730.205)	0		0
Less FASB 106 Above if not separately removed	2.340.890	0	0		2.340.890
Total	833.392.628	804.724.812	165.361	(	28.502.455
j	-50,002,020	1,721,012	100,001	,	

- 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

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

### PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	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

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

#### PacifiCorp

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

Schedule ADIT-282

	<b>A</b>	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	2						
							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0		0	0 Section 1031, otherwise knows as a "like-kind exchange."
							Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0		0	0
							Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0		0	licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(25,568,359)	(25,568,359)	0		0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	201,983,790	201,983,790	0		0	Book-tax basis difference for the capitalization of interest for income tax purposes.

007704	105 110	0.111.00	(000.044)			(000.014)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704 287605		Basis Intangible Difference Book Depreciation	(928,644) 2.889.388.103	2.889.388.103	0	(928,644)		related to hydro-relicensing costs transferred to plant-in-service.  Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	Č	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy  Capitalized Depreciation	(21.919.053)	(21,919,053)	0	0		produced by generating plants during the construction period and sold or used by the utility.  Book-tax basis difference for the capitalization of vehicle depreciation.
287605		Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	Č	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
					_			Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy  Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 771.672.111	(771.672.111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605 287605		Direct Assignment: Intangible Fixed Assets  Direct Assignment: Intangible Fixed Assets	0	32 883 039	(771,672,111)	0	(32.883.039)	PowerTax Report #257: Transmission 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.
007005	405 450	One for add to billion Don't Add. Objects	(57,874)	(57,874)	•			Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	U	U		tax purposes.  Eagle Mountain contract liabilities not currently deductible for income tax purposes.
								Lagic Wouldain contract habilities not currently acqueible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	C	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	(	Book-tax basis difference related to contributions in aid of construction.
								Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	C	
								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
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	(	recovered, a reserve is established, CWIP Reserve
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0		interest on debt.
								Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(	balances for PMI's portion of Bridger Coal Company's fixed assets.
								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
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	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
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	C	interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3.372.503)	(3.372.503)	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		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	(	book-tax difference related to the disposition of capital assets.
287605	10E 120	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031		Tax adjustment to account for the difference between federal and state depreciation methodologies;  primarily resulting from states that have not adopted bonus depreciation.
20/003	105.129	Fixed Assets - State Modifications	19,550,051	U	U	19,550,051		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(	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		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.
200003	100.100	TT GET IN 40 Balances	(000,020)	(000,020)		•		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.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	C	These costs are capitalized for book purposes.
								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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	(	De 160 - la talla de la constitución de la constitu
								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	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0	C	)
287605	105 160	Pacings to \$1021 8 1022 Evolungs Normalization Adi. Consent Fixed Assets	180,057	_	•		100.055	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 - 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
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(	income tax normalization rules.
0000								Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	(	Daccount 281.  Book-tax basis difference related to relocation reimbursements, which depending on whether or not
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	(	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
287605	105 122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
20,000	100.122		(150,504,750)	(150,504,100)	U			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
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	(	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		Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
20, 100	100.122		0,200,370	0,200,310	U			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
287187 287313		RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	9	are probable of being refunded as the temporary book-tax differences reverse and the amount of
28/313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0		Regulatory liability related to removal costs.  Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	842.
		* *						-

								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
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
								The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0		between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0		book and tax purposes.
								Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	
	Rounding		12	12	0	0	0	
Subtotal - p	275		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB	Less FASB 109 Above if not separately removed		(187,582,526)	(187,582,526)	0	0	0	
Less FASB	106 Above i	f 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 Plant and not in Columns C & D are included in Column E
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

Part	Schedule ADIT-283		С	D	-	-	G
Transmission   Tran	<b>A</b>	В		U	-		G .
		Total		Transmission	Plant	Labor	
Figs 238   Register Assets			Related	Related	Related	Related	Justification
18.66   Comman No. Developed Appendixment   19.40   19.60							
185411   Costs RA - Dat Creat Alleschargers CA   Costs RA - Dat Creat Alleschargers CA   Costs RA - Costs RA							
18970   1897				0	0		
2784   116.4				•	V		
187944				0	0		
15/14   15/14   Contra RA - Deer Creek Abandomment - WY				0	0		
1,15,256				•	0		
287150 415.425 Contra RA - LBWA Pension  1168.493 0 0 Contra regulatory asset for all the recovery (amortization) and other adjustments to the LW 287150 of the Contra RA - LBWA Pension  1168.493 0 0 Contra regulatory asset for all the VA related recovery (amortization) and other adjustment to the LW 287150 of the Contra RA - LBWA Pension - WA  1569.790 0 0 Contra regulatory asset for all the VA related recovery (amortization) and other adjustment to the LW 287150 of the Contra RA - LBWA Pension - WA  1569.790 0 0 Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra regulatory asset clustation to account for the estimate of unconcentable amounts of the Contra				0	0		
27755   415.425   Centra RA United Winderward obligation regulatory seast included in the Deef Cross Miner days	287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0		
158,452   Contra RA - LUMAN Persion							
ER765 415.421 Contra RA. LIMWA Pension - WA  1,000,706	000000 445.405 0 4 70 10004 70 1	4 400 400					pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855   415.42  Centra RA - UMWA Pension - WA	28/850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0		
1997076							
269055   415.728   Contra RA - Chola L4 Cleaure CR   186.067   186.067   0   0   Chola L4 Engulatory saset - L18 Engulatory saset - Clear Ray - Chola L4 Cleaure CR   186.067   0   0   Chola L4 Engulatory saset - L18 Engulatory	22727	4 000 700					
286926   415.728   Contra RA - Chola LV Glosure CR	287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0		
268026   415.729   Contra RA - Chola L4 Closure UT	000005 445 700 Oceans DA Obelle HA Observe OB	400 007	400.007				
286922   415.729   Contra RA - Cholia LV Closure WAFERC	286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0		
288927   415.731   Contra RA - Cholla U4 Closure WAFERC   556.366   556.366   0   0   Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts   288927   415.732   Contra RA - Cholla U4 Closure WY   104.574   104.574   0   0   Contra regulatory asset established to account for the estimate of unrecoverable amounts   288930   415.282   RA - 2020 GRC - Meters Replaced by AMI - CR   3,984.990   0   0   Contra regulatory asset established to account for the estimate of unrecoverable amounts   288930   415.292   RA - 2020 GRC - Meters Replaced by AMI - CR   3,984.990   0   0   Contra regulatory asset established to account for the estimate of unrecoverable amounts   288930   415.292   RA - 2020 GRC - Meters Replaced by AMI - CR   (1,919.561)   0   0   Regulatory asset established to account for the estimate of unrecoverable amounts   288930   415.292   RA - 2020 GRC - Meters Replaced by AMI - CR   (1,919.561)   0   0   Regulatory asset established to account for the estimate of unrecoverable amounts   288930   415.892   RA - Carbon Plant Decomminismoning - CR   (1,919.561)   0   0   Regulatory asset the account for the estimate of unrecoverable amounts   288930   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899   0   0   Regulatory asset to record the pass-strong henefit to Cregor customers from the BPA CR   4899	000000 445 700 Oceans DA Obelle HA Observa HT	044.504	044.504				
288917   415.731   Contra RA - Cholia UA Closure WK/ERC   556.306   556.306   0   0   Cholia UA Fequilatory asset - WA/FERC   Contra regulatory sesset established to account for the estimate of unecoverable amounts   104.574   0   0   Cholia UA Closure WY   104.574   0   0   Choli	286926 415.729 Contra RA - Cholla U4 Closure U1	314,591	314,591	U	U		
289927   415.793   Contra RA - Cholta U4 Closure WY	000004 A45 704 Contro DA Challe IIA Classica WA/FFDO	550,000	FF0 000				
28997   415.730   Contra RA - Cholla U4 Closure WY	286921 415.731 Contra RA - Cholia U4 Closure WA/FERC	556,306	556,306	U	U		
Regulatory asset established for the State of Oregon's undepreciated ABV for otherers	000007 A45 700 Octobe DA Obelle HA Observe MAY	404.574	404 574				
2879   415.20   RA - 2020 GRC - Meters Replaced by AMI - OR   (8.1980,559)   (8	280927 415.730 Contra RA - Cholia U4 Closure WY	104,574	104,574	U	U		
287642 105.401 RA - ARO	200020 445 426 DA 2020 CDC Meters Depleased by AMIL CD	(2.064.000)	(2.064.000)	0	0		
287942   105.401   R.A. ARO   (61.990.559)   (61.990.559)   0   0   Interiment obligations.   Regulators.   Regu	200930 415.420 RA - 2020 GRC - Weters Replaced by Alvir - OR	(3,964,990)	(3,904,990)	U	0		Doy Amil to be amortized over 10 years.
Regulatory asset as the proced for passet and procedure in the IPPA (1.918,561)   Castomers, such as the procedure of passet as the process of program costs for the IPPA (1.918,561)   Castomers, such as the process of program costs for the IPPA (1.918,561)   Castomers, such as the program costs for the Conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs for the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs of the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs of the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs of the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs of the conversion of master meletred mobile (1.918,561)   Castomers, such as the program costs of the conversion of the conve	287642 105 401 PA - APO	(61 990 559)	(61 000 550)	0	0		
287911   415.699   RA - BPA Balancing Account - OR   (1,919,561)   0   0   0   0   0   0   0   0   0	201042 100.401 104-200	(01,550,555)	(01,000,000)	•	•		
28791   415.699   RA - BPA Balaning Account - OR   (1,919,561)   (1,919,561)   (0   orewarded with a credit to feor the filli, Moved from 2014 account 137332     287997   415.862   RA - CA Mobile Home Park Conversion   (64,489)   (64,489)   (0   orewarded with a credit to feor the filli, Moved from 2014 account 137332     287994   415.926   RA - Carbon Decommissioning - CA   (177,176)   (177,176)   (177,176)   (177,176)   (177,176)   (177,1776)   (177,176)							
## 15.828 PA - CA Mobile Home Park Conversion	287011 415.600 PA - RPA Relencing Account - OR	(1 919 561)	(1.010.561)	0	0		
287997   415.862   RA - CA Mobile Home Park Conversion   (54.489)   (54.489)   0   0   0   parks to direct utility service.	207311 410.000 Text- Dr. A Datationing Accounts - Or	(1,515,501)	(1,515,501)	•	•		Balancing account to record the program cost for the conversion of master metered mobile home
28794 415.929 RA - Carbon Decommissioning - CA (177,176) (177,176) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287997 415 862 RA - CA Mobile Home Park Conversion	(54.489)	(54 489)	0	0		
28794   415.929   R Carbon Decommissioning - CA   (177.176)   (177.176)   (177.176)   0   0   directed in the California general rate order/siplulation.   Septiatory asset established to record the deferral of Carbon Plant's write off and sales properties of the stabilished to record the deferral of Carbon Plant's write off and sales properties of the stabilished to record CA's share of the deferral of Carbon Plant's write off and sales properties of the stabilished to record CA's share of the deferral of Carbon Plant's write of the deferral of Carbon Plant's write of the stabilished to record CA's share of the deferral of Carbon Plant's write of the deferral of Carbon Pla	257 GO TIGORE TO G	(01,100)	(01,100)	•			
287935	287994 415 929 RA - Carbon Decommissioning - CA	(177, 176)	(177, 176)	0	0		
287935   415.938   RA - Carbon Plant Decomm/Inventory   (474.855)   (474.855		(***)****)	(,)				
286901   415.938   RA - Carbon Plant Decomm/Inventory - CA   12,797   12,797   0   0   0   0   sales proceeds of inventory from decommissioning.	287935 415.936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474.855)	0	0		
286901   415,938   RA - Carbon Plant Decomm/Inventory - CA   12,797   12,797   0   0   0   sales proceededs of inventory from decommissioning.		(11.1,000)	(,,,,,,,				
Regulatory asset established to record WA's share of the deferral of Carbon Plant's write of sales proceeds of inventory from decommissioning.	286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12.797	12,797	0	0		
28699 415.736 RA - Cholla Ut Closure (5.207,322) (5.207,322) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		, ,					Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
28699 415.73 RA - Cholla U4 - Tax Flowthrough  28698 415.73 RA - Cholla	286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		0 sales proceeds of inventory from decommissioning.
286931   415.724   RA - Cholla U4 - Tax Flowthrough   (232,431)	•						Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286931	286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0		
286920 415.725 RA - Cholla U4 Closure (5.207.322) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	·						Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286920         415.725         R - Cholla U4 Closure         (5.207,322)         (5.207,322)         0         0         0 Cholla U4 closure.           286896         415.734         RA - Cholla Unrecovered Plant - CA         (1,113.454)         (1,113.454)         0         0         Regulatory asset established for California's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (10,303.892)         0         0         Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (10,303.892)         0         0         Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (10,303.892)         0         0         Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (10,303.892)         0         0         Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (10,303.892)         0         0         0         Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla stear of unrecovered Plant - WY         (30,216)         0	286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0		
286896 415.734 RA - Cholla Unrecovered Plant -CA (1,113,454) (1,113,454) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
286898         415.736         RA - Cholla Unrecovered Plant - CA         (1,113,454)         (1,113,454)         0<	286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0		
28698 415.736 RA - Cholla Unrecovered Plant -WY (10,303,892) (10,303,892) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
28698         415.736         RA - Cholla Unrecovered Plant-WY         (10,303.892)         (10,303.892)         0         0         0         0         0         0         Regulatory asset established to account for the deferral of costs related to the Oregon Cor         286781         415.720         RA - Community Solar - OR         (340.216)         0         0         0         Solar Program.           287796         415.870         RA - Deferred Excess NPC - CA - Noncurrent         (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)         0         0         0         pursuant to an energy cost adjustment mechanism.           Regulatory asset established for noncurrent portion of recoverable net power costs in Idah         Regulatory asset established for noncurrent portion of recoverable net power costs in Idah	286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0		0
Regulatory asset established to account for the deferral of costs related to the Oregon Cor Solar Program.  Regulatory asset established to account for the deferral of costs related to the Oregon Cor Solar Program.  Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC - ID - Noncurrent portion of recoverable net power costs in Idah Pursuant to an energy cost adjustment metchanism.  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah Pursuant to an energy cost adjustment metchanism.  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah Pursuant to an energy cost adjustment metchanism.  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah Pursuant to an energy cost adjustment metchanism.							Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	286898 415.736 RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0		0
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. Regulatory asset established for noncurrent portion of recoverable net power costs in Idah (5.852,410) 0 0 0 pursuant to an energy cost adjustment mechanism.  (5.852,410) (5.852,410) 0 0 0 pursuant to an energy cost adjustment mechanism.  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah Regulatory asset established for noncurrent portion of recoverable net power costs in Idah							
Regulatory asset established for noncurrent portion of recoverable net power costs in Idah  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah				0	0		
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent (5.852,410) (5.852,410) 0 0 pursuant to an energy cost adjustment mechanism.  Regulatory asset established for noncurrent portion of recoverable net power costs in Idah	287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0		
Regulatory asset established for noncurrent portion of recoverable net power costs in Idah							
	287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0		0 pursuant to an energy cost adjustment mechanism.
28/882 415.8/6 KA - Deferred Excess NPC - UK - Noncurrent (384.610) 0 0 0 pursuant to an energy cost adjustment mechanism	22722 45.072 74.05.45	(004.040)	(004.040)				
1 - paradatt to an charge out adjustment mortalism.	28/882 415.8/6 KA - Deterred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0		Upursuant to an energy cost adjustment mechanism.

					Re	regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0		0 pu	ursuant to an energy cost adjustment clause.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0			egulatory asset established for noncurrent portion of recoverable net power costs in Wyoming ursuant to a power costs adjustment mechanism.
			0		Re	egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0			equest for proposal for new generation.  egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	(	0 0 re	equest for proposal for new generation. egulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	(	0 fro	om customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0		0 fro	egulatory asset/liability established to record funding for qualifying intervenors that are collected om customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518.986)	(518.986)	0			egulatory asset/liability established to record funding for qualifying intervenors that are collected om customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0		Re	egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
			0		Re	egulatory order. egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0		0 0 re	egulatory order. egulatory asset established to record costs incurred for demand side management which are
					an	mortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	(	0 0	
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0		0 to	egulatory asset established to record Idaho's share of the deferral of increased depreciation due the implementation of new rates on January 1, 2014.
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0		R	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.
					Re	egulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0		0 du	ue to the implementation of new rates on January 1, 2014. eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0		0	egulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0		0 Re	esiliency Programs.
						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
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0		0 wi	ith the applicable state commissions.  equilatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	(	0 0 an	mortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0		0 sta	egulatory liability established for the portion of environmental remediation costs for which the late of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0		0 Re	egulatory 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			egulatory asset established to track the recoverable expenses associated with post-retirement enefits liability.
			U		Re	egulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	(		lemorandum Account pursuant to Docket 19-05-042.  egulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	(	0 en	mission allowances .
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0		0 su	egulatory asset for the Wyoming allocated portion of a settlement associated with damages ustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0		0 Re	egulatory 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	(		he book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0		0 su	egulatory asset for the Wyoming allocated portion of a settlement associated with damages ustained at the Lake Side generating plant.
					Re	egulatory asset established to record Wyoming's share of liquidating damages on outages at aughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	(	0 20	013 Energy Cost Adjustment Mechanism (ECAM).
					no	AP account used for financial statement presentation purposes to reclass the current and oncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977         415.885         RA - Noncurrent Reclass - Other           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0			a credit balance. Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0		Pi	ilot Program set up in March 2018 to record costs and collect fees connected to Oregon
					Re	ansportation electrification pilot programs. egulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0		0 Cc	orporate Activity Tax incurred and the amount already recovered from customers. eclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass			0		Re	egulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0			018. regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0		0 in	2018.
		(000 :	-		As	egulatory asset established as an offset to the increase in post-employment obligations. sset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0		Re	suance, or over the life of the new issuance if the original issuance was refinanced.  egulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					fa	cility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	(	0 re	everely damaged by flooding and the related debris flow and is being removed rather than being spaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0		0 pc	eg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's ortion of redemption cost.
287996         415.675         RA - Preferred Stock Redemption Loss - UT           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102) (10,369)	0		0 Re	eg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's eg Asset established to record Washington's portion of stock redemption costs.
2007 Tot Frontiag Growt Frogority (COS) - 1971	(10,009)	(10,009)			Re	egulatory asset established to capture the noncurrent portion of the difference between renewable
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0		0	nergy 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			egulatory asset established for the noncurrent portion of costs incurred with an Oregon hotovoltaic 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 Re	egulatory asset established for the UT Solar incentive program costs.
					an	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar trays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0		be	etween book basis and tax basis for the solar arrays. This is the revenue requirement gross-up or that difference.
201021 100.110 101-00lal 110 Basis Aujastinont - 01033 Op	(31,324)	(51,524)	U		0 10	Luias unici circe.

						Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287960 415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	(	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		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		Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
	1.7.7.7					Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages 287906 415.863 RA - UT Subscriber Solar Program	(111,869) (477,156)	(111,869) (477,156)	0	0	(	Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established for the UT Subscriber Solar Program.
28/906 415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	<u> </u>	U		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	4,249,328	4,249,328	0	0		
287639 415.510 RA - WA Colstrip #3	(1,077)	(1,077)	•			Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
267639 413.310 RA - VVA COISIIIP #3	1 1		0	0	,	generating plant.  Regulatory asset established to account for the impacts of the Washington decoupling mechanism
286904 415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	(	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	(	and 2018.
287848 320.281 RA - Post Retirement Settlement Loss	(684,959)	(684.959)	0	0		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
	(001,000)	(001,000)				Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0		on Utah's allocable share of the post-retirement medical settlement loss.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	(	recovered in excess of insurance claims incurred.
						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	(4,088,908)	(4,088,908)	0	0	(	
007000 445007 54 5 4474	/ 40 400 40 <del>0</del>	440 400 407				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287886 415.837 RA - Frozen MTM FERC 283 - Other	(10,423,467)	(10,423,467)	0	0		asinare.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(657,828)	(657.828)	0	0		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		Represents the funded pension asset under FAS 158.
286909 720.815 FAS 158 Post-Retirement Asset	(4.205.004)	(4.205.004)	0			The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
	, , , , , , , , ,	, , , , ,				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	(	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	(	the west side repowered wind facilities.
287669 210.180 Prepaid Membership Fees	(79,151)	(79,151)	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		Regulatory asset established for prepaid aircraft maintenance costs.
287909 210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
		1				Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665 210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	(	months or less.  Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of
287662 210.100 Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0		12 months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	(	Book-tax difference associated with the timing of deductibility of property taxes.  Prepaid property tax book to tax differences for which the accumulated deferred income tax liability.
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
287664 210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0			Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
			0	0		months or less.  Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(	137511.  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,
287564 425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0		escalated, over a period of 9 years for habitat enhancement.  Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0		Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369.250	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		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		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding Subtotal - p277	(365,071,741)	(356,437,832)	0		(126,374	
Less FASB 109 Above if not separately removed	(91,924)	(356,437,832)	0		(120,374	/
Less FASB 106 Above if not separately removed	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

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

Summa	ry Table: (Excess) / Deficien	t ADIT				
	Rate Base	Income Tax				
Source	Adjustment	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 135k				

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,20
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,27
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,03
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,791)	(200,352,79
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,153)	(1,825,673,89
Other Regulatory Assets	182	0	190,117,955	190,117,95
Other Regulatory Liabilities	254	0	(195,393)	(195,39
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,33
Gross-Up		(429,272,131)	(104,022,062)	(533,294,19
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,52

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	(351,666,905) A	(57,219,915) B	(408,886,820) C						
Other	(965,021,838)	(261,842,676)	(1,226,864,514)						
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)						

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

						ТА	RI F 3: Annual Tr	acking of (Excess)	or Deficient ADIT						
				FFRC T	ransmission Allor	able Excess Defer		doking or (Excess)	or Bonolone ABIT					Formula Rate Inputs	
						DIT (RSGM)	ou moomo rux				Unamortized				ortized
	Remaining	Trans	mission	Remaining	Gen	eral	Remaining	Intan	aible	Remaining	Non-Prot	tected EDIT	Annual		eficient ADIT
	Regulatory	(344.4	474.995)	Regulatory	(5.796		Regulatory	(1.395		Regulatory		19.915)	Amortization	(=	Average
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)
5. 12/31/2022 6. 12/31/2023	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)
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	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	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	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	0	(6,863,846)	(279,797,257)	(283,229,180)
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	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	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	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	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	0	(6,863,846)	(245,478,027)	(248,909,950)
16. 12/31/2033 17. 12/31/2034	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)
	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)
18. 12/31/2035 19. 12/31/2036	53.2 53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)
20. 12/31/2037	53.2	(6,475,094)	(218,407,730) (211,932,636)		(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)
21. 12/31/2038	53.2	(6,475,094)	(205.457.542)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)
22. 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)
23. 12/31/2040	53.2	(6,475,094)	(190,902,446)		0	0		0	0		0	0	(6,475,094)	(190,962,446)	(195.744.901)
24. 12/31/2041	53.2	(6,475,094)	(186.032.260)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(114,806,226)	(118,043,773)
36. 12/31/2053 37. 12/31/2054	53.2	(6,475,094)	(108,331,132)		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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(6,475,094)	(37,105,098)	(40,342,645)
48. 12/31/2065 49. 12/31/2066	53.2 53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)
		(6,475,094)	(24,154,910)		0	0		0	0		0	Û	(6,475,094)	(24,154,910)	(27,392,457)
	53.2	(6,475,094)	(17,679,816)		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	U		0	0		0	U	(6,475,094)	(11,204,722)	(14,442,269)

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

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

### **Attachment 2 - Taxes Other Than Income Worksheet**

Oth	er Taxes	Page 263, Col (i)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
	Real Property	158,808,797	Allocator	
	Possessory taxes	510,961		
	1 00000001y taxoo	010,001		
1	Total Plant Related	159,319,758	26.9621%	42,955,893
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0	7 tilocator	
	Federal Unemployment	0		
	State Unemployment	0		
	State Sheriployment	Č		
2	Total Labor Related	0	8.6542%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	91,957	Tillocator	
		,		
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		
	Total Other Taxes			
7	114.14c	208,904,338		

### Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

(1)

- 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		detail below	555,768
4	Various Rents - Transmission Related			1,658,820
5	Miscellaneous General Revenues		detail below	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		<del>-</del>	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
- 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).

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 324.466.031 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.91% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.07% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.80% Preferred Cost 121 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% Total Long Term Debt (WCLTD) 123 Weighted Cost of Debt (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% Investment Return = Rate Base \* Rate of Return (Line 52 \* Line 126) 287,374,782 127 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  $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 24.59% 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment Amortized Investment Tax Credit Attachment 5 134 (607,341)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 \* (1 / (1 - Line 131) 135 (805,348) 136 Income Tax Component = CIT = (T/1-T) \* Investment Return \* (1-(WCLTD/R)) = 65,707,403

Appendix A (Line 135c)

(27,810,806)

37,091,249

Excess or Deficient ADIT Amortization Adjustment \* 1 / (1-T)

#### PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

ament A Line #c De						
IIIIGIII A EIIIG #3, DC	escriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation	of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1 December	<del></del>	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	
					0,522,631,535	
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	7.627.712.649	
14 I ransmissio	on Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	6,707,327,060	Appendix A input
Calculation of	of Distribution Plant In Service	Source		Year	Balance	
15 December		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	
22 August						
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	n Plant In Service	(sum lines 15-27) /13		True-up	7,435,339,493	
Calculation	of Intangible Plant In Service	Source		Year	Balance	
29 December		204.5b		2019	1,015,882,796	
						-
30 December		204.5g		2020	1,054,374,613	•
31 Intangible PI	Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,035,128,705	Appendix A input
Calculation of	of General Plant In Service	Source		Year	Balance	
32 December		206.99b		2019	1,287,632,918	
33 December		207.99g		2020	1,349,470,354	-
34 General Plan	ant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,318,551,636	Appendix A input
Calculation of	of Production Plant In Service	Source		Year	Balance	
	OTT TOUROUS THE MINE HIS CONTROL	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 F	Plant In Service	(sum lines 35-47) /13	-	True-up	12,369,458,887	
	at Sold	207.102g			0	-
40 Electric Plant	IL GUIU	201.1029			U	•
49 Electric Plant						
49 Electric Plant						
49 Electric Plant 50 Total Plant In	In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	28,865,805,781	Appendix A input

Accumulated Depreciation Worksheet

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/notes
	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
51	December	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	1,919,647,691	
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	(sum lines 51-63) /13 (Note	M) True-up	1,906,939,776	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source	Year	Balance	
65	December	Prior year 219.26c	2019	2,925,945,710	-

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	00	Innoven.	Monthly Balances		0000	2.934.997.211	1
		January			2020		1
		February	Monthly Balances		2020	2,944,275,705	1
		March	Monthly Balances		2020	2,954,721,200	1
		April	Monthly Balances		2020	2,964,360,200	1
		May	Monthly Balances		2020	2,973,482,499	1
		June	Monthly Balances		2020	2,980,206,359	1
		July	Monthly Balances		2020	2,985,123,053	ı
		August	Monthly Balances		2020	2,996,473,151	ı
		September	Monthly Balances		2020	3,000,362,381	ı
		October	Monthly Balances		2020	3,004,562,640	,
		November	Monthly Balances		2020	3,011,118,486	ľ
		December	219.26c		2020	3,027,035,454	ľ
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,977,128,004	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	2
	79	December	Prior year 200.21c		2019	652,942,422	ı
		December	200.21c		2020	689,402,579	ı
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	671,172,501	1
		Calculation of General Accumulated Depreciation	Source		Year	Balance	;
	82	December	Prior year 219.28c		2019	493,756,071	l
	83	December	219.28c		2020	508,181,970	j
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	500,969,021	
							1
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	;
	85	December	Prior year 219.20 through 219.24		2019	4,731,395,492	ı
	86	January	Monthly Balances		2020	4,585,031,922	ı
		February	Monthly Balances		2020	4.528.246.623	ı
		March	Monthly Balances		2020	4,598,112,855	ı
		April	Monthly Balances		2020	4,624,877,115	1
		May	Monthly Balances		2020	4,649,219,468	1
		June	Monthly Balances		2020	4,650,202,123	۱
		July	Monthly Balances		2020	4,680,672,153	ı
		August	Monthly Balances		2020	4,710,199,699	ı
					2020		1
		September	Monthly Balances		2020	4,608,974,819	1
		October	Monthly Balances			4,639,403,458	1
		November	Monthly Balances		2020	4,670,818,834	1
		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	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,011,158,481	
1 '	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	10,682,330,982	

#### Materials & Supplies

waterials & Supplies					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
Undistributed Stores Expense		Prior Year	227.16c	0	0
		Current Year	227.16c	0	0
39	(Note N)	Appendix A input	True-up	0	beg-of-year and end-of-year average
Construction Materials & Supplies		Prior Year	227.5c	162,913,741	
42	(Note N)	Current Year Appendix A input	227.5c True-up	176,943,869 169,928,805	5 beg-of-year and end-of-year average
	, ,				
Transmission Materials & Supplies		Prior Year Current Year	227.8c 227.8c	852,235 1,231,929	
45	(Note N)	Appendix A input	True-up		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
Amortized Investment Tax Credit			Net Plant Allocator		_
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	(2,252,575)	26.96%	(607,341)	
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			<u>_</u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate basε	Average	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-transmissio Related	
Land Held for Future Use						
	Prior Year	214.47d	25,890,060	3,657,534	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A is	put True-up		2,668,724		beg-of-year and end-of-year average

ments to A & G Expense					
ix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
cluded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
1 ENG 1 of in No. 1 page 555		Total	Illoiddca	Excidued	
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	
Wooden Energy Supply Wallenmodel Vicescales	Page 335. Line 1 Subtotal	1.318.682		20,111	
	r ago ooo, Emo r oabtotal	1,010,002			
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	
Other (mulvidually less than \$5,000	rage 333, Line 33	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		
Total	(Note C)	Appendix A Input		676,503	
	-/	,,,		,,	
OP		l	_		
Fixed PBOP expense		Annual Update Information	nal Filing	1,515,896	
Actual PBOP expense		Attachement 17		1,515,896	
Adjusted total (Current year actual)		Appendix A Input	True-up	0 Auth	orized Filled Expense minus Actual Expens€
operty Insurance					
Property Insurance Account 924		323.185b		4.494.291	
- coping management	(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  Directly Assigned A&G  Specific Transmission related Regulatory Expense:  Federal Energy Regulatory Commission  Annual Fee Annual Fee - Indra 350.376  Annual Fee - Indra 350.386  2,175,960  2,175,960  2,175,960		ransmission
Directly Assigned A&G	ppendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	
Federal Energy Regulatory Commission  Annual Fee Annual Fee - hydro 350.37d 2,230,645 2,230,645 Annual Fee - hydro 350.38d 2,175,960 2,175,960	Directly Assigned A&G	
Annual Fee         350.37d         2,230,645         2,230,645           Annual Fee - hydro         350.38d         2,175,960         2,175,960	pecific Transmission related Regulatory Expense:	
Annual Fee - hydro 350.38d 2,175,960 2,175,960	Federal Energy Regulatory Commission	
	Transmission Rate Case	730,619
Other Regulatory 350.40d 671,057 398,450 272,607	Other Regulatory	
67 Total sum 5,808,281 3,359,714 2,448,567	67 Total	<b>3,359,714</b> 2,448,567

Safety Related Advertising Cost Support

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

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other		
Directty 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
125 SIT = State income Tax Nate of Composite	(Note G)	4.54%	Enter Average State Income 14X Nate

### Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Transmission Reference Appendix A Total Plus adjustments input Details
53 Transmission O&M	321.112b 210,891,669 (250,424) <b>210,641,245</b>
Adjustment for Ancillary Services Accounts 561-561.5 (551) Load Dispatching (551.1) Load Dispatch-Reliabilit) (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling. System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen 54 Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 0 0 321.85b 0 0 321.85b 7,719.651 321.87b 0 0 321.88b 1,196.333 321.89b 2,2375.511 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	Appendix A Input
168 Interest on Network Upgrade Facilities	4,932,710 Appendix A Input

### Other adjustments to rate base

ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(88,187,062)
		Current Year	Enter negative	(147,761,488)
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(117,974,275) beg-of-year and end-of-year average

#### Depreciation Expense

Deprecia	tion Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	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
Ge	neral 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
Inta	ngible 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
1	-			

### Less Regulatory Asset Amortizations Account 930.2

Appendi	x 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 section		
61	Total	sum	Appendix A Input

Schedule 1 Reconciliation

### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summ																			
Step Month	ary Year	Action																	
1 April	Year 2	TO populates the formula with 1	Voor 1 data from EEDC Earn N	lo 1 data for Von 1 (o o 2)	040)														
2 April	Year 2	TO estimates all transmission C				/ear 2 (e.n. 2011)													
3 April	Year 2	TO adds weighted Cap Adds to		weignieu baseu un municis	expected to be it service it	real 2 (e.g., 2011)													
4 May	Year 2	Post results of Step 3	pant in service in rollina																
4 May 5 June	Year 2	Results of Step 3 go into effect	for the Date Versit (s. c. bere	4 0044 14 24 00420															
5 Jule	10012	Nesula di Siep 3 go ililo elleci	ioi tile reale real i (e.g., suile	1, 2011 - may 31, 2012)															
6 April	Year 3	TO populates the formula with 1	V 0 data ( FFD0 F N																
7 April	Year 3	Reconciliation - actual data	Tear 2 data from PERC Form N	ib. 110f feat 2 (e.g., 2011)															
/ April	Year 3	Reconciliation - actual data																	
8 April	Year 3	TO estimates Cap Adds and Cl	WIP during Year 3 weighted bar	sed on Months expected to I	be in service in Year 3 (e.g.,	2012)													
Worksheet																			
Step Month	Year	Action																	
1 April	Year 2	TO populates the formula with 1	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 20	010)														
		\$ - Re	v Req based on Year 1 data		Must run Appendix A to g	get this number (without i	nputs in lines 16 or 34 of Ap	pendix A)											
2 April	Year 2 Plant In Service	TO estimates all transmission C	Cap Adds and CWIP for Year 2	weighted based on Months	expected to be in service in '	fear 2 (e.g., 2011) in proj	jection and populates for act	tuals as inputs to Attachmen	nt 7 (but not Appendix A)	for true up.	CWIP		Plant In Service				CWIP		
i		(9)	(0)	(D)	m	(5)	(0)	46		46		41		an.	(0)	(0)		(D)	(6)
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions	(L)	(M) Other Transmission PIS	(N) Energy Gateway	(O) Other Transmission PIS	(P) Energy Gateway	(Q) Transmission CWIP	(R) Transmission CWIP	(S) Input/Total
		Monthly Additions										Melabela						(O / 13)	input rotal
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(0713)	
CWIP Balance	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
Dec (prior year)												13							
Jan										-		12							
Feb	·	·	·	·								11			·	-			
		•								-		10			-			-	
Mar									-	-		10						-	
Apr												9		-	•				
May												8		-	•			-	
Jun						-			-	-	-	7		-	-		-	-	
Jul									-			6	-	-	-	-	-	-	
Aug												5			-	-	-	-	
Sep						-			-	-	-	4		-	-		-	-	
Oct		•				-			-	-	-	3		-	-		-	-	
Nov										-		2			-	-	-		
Dec						-						1						-	
Total				-		-	-	-	-	-				-					
New Transmission	Plant Additions and CWIP (we	eighted by months in service)											Input to Line 16 of Appendix A					Б	Not for true-up
													Input to Line 16 of Appendix A. Input to Line 34 of Appendix A.						Not for true-up Not for true-up
C H	Year	Action											input to Line 34 of Appendix A					Ľ	Not for true-up
Step Month 3 April	Year 2	TO adds weighted Cap Adds to	alast is consise in Eastwide										Estimated Life			58			
3 Афііі	10012		plant in service in rollinua		Must our Associate A to a	eat this number (with ion)	its in lines 16 and 34 of App	ondix A)					Estimated Depreciation for	Attachment 7		30			
		\$ -			Must run Appendix A to g	get this number (with inpu	as in lines 16 and 34 of App	endix A)					Jan	11.5					
														11.5		-			
4 May	Year 2	Post results of Step 3											Feb Mar	10.5 9.5					
		\$ -			Must run Appendix A to g	get this number (with inpu	ts in lines 16 and 34 of App	endox A)											
													Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect	for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)									May	7.5		-			
		\$ -											Jun	6.5		-			
													Jul	5.5		-			
													Aug	4.5		-			
													Sep	3.5		-			
6 April	Year 3	TO populates the formula with 1	Year 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)									Oct	2.5					
		\$ - Re	v Req based on Prior Year data		Must run Appendix A to g	get this number (without i	nputs in lines 16 or 34 of Ap	pendix A)					Nov	1.5		-			
													Dec	0.5		-			
													Total Estimated Deprecia	tion for Attachment 7		-			
													· · · · · · · · · · · · · · · · · · ·						
7 April	Year 3	Reconciliation - actual data																	
			esult of Formula for Reconciliati	ion	Must run Appendix A to r	set this number (with inni	its in lines 16 and 34 of App	endix A)											

### PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					Attachment 7 - Tr	ansmission Enhar	cement Cha	rge Worksheet									
line																	
1	New Plant Carrying C	Charge															
2	Fixed Charge Rate		ontributions in Aid	of Construction (CIAC)													
2	А	Formula Line 157		et Plant Carrying Charge witl						9.0505%							
4	A B	164			out Depreciation 100 Basis Point in ROE without	Depreciation				9.0505%							
5	c			ne B less Line A						0.5154%							
6	FCR if CIAC																
7	D	158	N	et Plant Carrying Charge with	out Depreciation, Return, nor	Income Taxes				2.8067%							
	The FCR resulting from	om Formula in a	a given vear is used	for that year only.													
				ange based on cost data for	subsequent years												
	In the True-up, the a																
	Columns and rows n	nay be added to		nergy Gateway only)	(Energy C	ateway Segment B-H)		(Energ	gy Gateway Segment I	R-H)				T			
8 Useful life of the project	Life		(-	,	58.00	,,,		58.00	,,,	,							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0		50			50									
From line 3 above if "No" on line 13 and																	
11 from line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		9.0505% 9.0505%		9.0505% 9.3082%			9.0505% 9.3082%			9.0505% 9.0505%						
13 13 Month Net Plant or CWIP Balance	Investment		9.0505%		1,962,873,457			9.3062%	_		9.0000%						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		33,842,646			-			-						
			1.5 MORTH NET					1.5 Month Net			1.5 MODID NET						Transmission incaming
			Plant or CWIP		13 Month Net Plant or			Plant or CWIP			Plant or CWIP					ļ	Credit
		Invest Yr	Balance	Depreciation Revenue		Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged V	Without Incentive	(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010	-	•	- 287,225,425 - 287,225,425	4,836,783 4,836,783	30,832,075 31,572,250	-	-	-	-	-	-	\$ 30,832,075 \$ 31.572.250	\$ \$ 31.572.250	30,832,075	\$ 740,175
17	W 9.8 % ROE	2010			- 784,113,653	13,727,954	84,694,038			-				\$ 31,572,250 \$ 84,694,038	\$ 31,572,250 \$	84,694,038	\$ 740,175
18	W Increased ROE	2011			- 784,113,653	13,727,954	86,714,685	-	-	-	-			\$ 86,714,685		01,051,000	\$ 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		ŀ	\$ 2,025,161
21 22	W 9.8 % ROE W Increased ROE	2013 2013	-		- <b>1,039,140,449</b> - 1,039,140,449	18,682,869 18,682,869	112,730,113 115,407,960	-	-	-	-	-	-	\$ 112,730,113 \$ 115,407,960		112,730,113	\$ 2,677,847
22 23	W 9.8 % ROE	2013			- 1,039,140,449	21,135,829	126,488,443	-	-		-	-		\$ 126,488,443	\$ 115,407,960 \$	126,488,443	\$ 2,011,041
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 27	W Increased ROE W 9.8 % ROE	2015 2016	-		- 1,350,166,903 - 1,463,059,094	24,782,100 29,386,385	150,458,102 161,800,321	-	-	-	-	-	-	\$ 150,458,102 \$ 161,800,321	\$ 150,458,102 \$	161,800,321	\$ 3,479,357
28	W Increased ROE	2016	-		- 1,463,059,094	29,386,385	165,570,599	_	-	-	-	-		\$ 165,570,599		101,000,321	\$ 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		ŀ	\$ 3,710,607
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-		- <b>1,413,360,220</b> - 1,413,360,220	<b>27,214,371</b> 27,214,371	155,130,317 158,772,522	-	-	-	-	-	-	\$ 155,130,317 \$ 158,772,522	\$ \$ 158,772,522	155,130,317	\$ 3,642,205
33	W 9.8 % ROE	2019	-		- 1,386,203,297	27,215,321	152,673,435	-	-	-	-	-		\$ 152,673,435		152,673,435	\$ 3,042,203
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 37	W Increased ROE W 9.8 % ROE	2020	-		- 1,471,003,295 - 1,962,873,457	28,854,427 38,219,556	165,778,102 215,869,112	-	-		-	-		\$ 165,778,102 \$ 215,869,112	\$ 165,778,102 \$	215,869,112	\$ 3,790,750
38	W Increased ROE	2021	-	-	- 1,962,873,457	38,219,556	220.927.403	_	-	-	-	-		\$ 220,927,403		213,003,112	\$ 5,058,291
39	W 9.8 % ROE	2022	-					-	-	-	-			\$ -	\$	; - I	
40	W Increased ROE	2022	-				-	-	-	-	-	-	-	\$ -	\$ -		\$ -
41 42	W 9.8 % ROE W Increased ROE	2023 2023	-					-	-	-	-	-	-	\$ -	, s	-	e
43	W 9.8 % ROE	2023	-					_	-	-	-	-		s -			-
44	W Increased ROE	2024	-			-		-	-	-	-	-		\$ -	s -	ļ	\$ -
45	W 9.8 % ROE	2025	-	•			-	-	-	-	-	-	-	\$ -	\$		
46	W Increased ROE	2025	-	•	-	-	-	-	-	-	-	-	-	s -	\$ -	. !	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026				-			-	-	-	-		\$ - \$ -	\$	-	e .
49	W 9.8 % ROE	2020	-					-	-			-		s -	s -		*
50	W Increased ROE	2027	-	-		-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-	-	-   -	-		-	-		-	-	-	\$ -		-	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-		:	-	-	-	-	-	-	-	-	\$ - \$ -	\$ - \$	, !	5 -
54	W Increased ROE	2029							-			-		s -	s -	-	s -
55					-	-		-	-		-	-			s		i l
56											-				\$ -	ļ	\$ -

### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2020

New	Γ	Oregon		Washingtor	1	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	/ A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
1 2 3 4 5 6 7 8 9	1 350.2 Land Rights       3 352 Structures and Improvements       3 353 Station Equipment       4 354 Towers and Fixtures       3 356 Poles and Fixtures       3 356 Overhead Conductors and Devices       7 357 Underground Conduit       3 358 Underground Conductors and Devices       3 359 Noads & Trails       D Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	2 390 Structures and Improvements 3 391 Office Furniture and Equipment - Furniture 4 391.2 Office Furniture and Equipment - Personal Computers 5 391.3 Office Furniture and Equipment - Equipment 6 393 Store Equipment 7 394 Tools, Shop and Garage Equipment 8 395 Laboratory Equipment 9 397 Communication Equipment 9 397.2 Communication Equipment 9 398 Misceillaneous Equipment	88,266,669.98	0.00% 2.07% 3.64%	29,311.22 13,329,259.69		4,069,572.16	0.00% 1.99%	85,283.36 98,159,014.98	2.05% 2.55% 4.97%		1.87% 2.28% 5.56%	385,400.84	0.00% 1.76%	4,867.64 13,525,086.56		
23 24 25	4 303 Miscellaneous Intangible Plant															5.00% 4.82% 3.96%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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.
- New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

																					* SA 876 was termin	ated in Dec. 2020	_		
							OA	TT (Part III - N	etwork Service	) - Average of	current year and pr	for two years											1		
Column	e	f1	12	f3	54	f5	95	17	18	f9	f10	ff1	f12	f13	f14	f15	f16	f17	f18	f19		f	1	j1	j2
																							1		
				BPA Clarke	BPA: Benton	BPA Oregon		BPA Airport			Calpine Energy					Avangrid		BPA South	BPA Idaho		* 3 Phases				
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	Renewables Inc.			UAMPS	UMPA
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO		OS	OS
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	SA 876			RS 297	RS 637
Jan	8,241	6.86	3.36	28.06	1.26	0.10	0.11	0.18	-	18.83	15.52	10.88	48.52	0.01	0.01	30.80	0.67	285.63	97.89	2.63		551	1	379	65
Feb	8,420	7.22	3.43	33.75	1.40	0.17	0.02	0.12		19.79	16.10	11.14	51.36	0.01	0.01	31.50	0.64	281.51	106.56	2.49		567		405	65
March	7,916	6.60	3.30	29.22	1.27	0.15	0.01			19.82	15.23	10.55	46.56	0.01		31.38	0.64	253.41	96.53	2.29		517		353	46
April	7,179	5.75	3.06	22.19	1.05	0.03		0.04		20.89	15.15	9.11	41.68	0.26		31.43	0.60	202.17	60.74	1.91		416		358	31
May	7.928	5.40	3.03	12.33	0.22	0.06				10.83	17.53	7.87	34.91	0.53	2.39	31.83	0.99	121.04	75.85	1.95		327		538	69
Jun	9.239	4.99	3.25	13.03	0.36	0.13		0.01		15.39	17.89	9.67	47.14	0.55	3.44	32.38	1.03	161.95	80.88	2.08		394		684	122
Jul	10.454	5.81	3.64	16.56	0.39	0.08				13.72	20.57	10.22	52.00	0.66	3.50	31.28	1.02	182.51	103.72	2.65		448		802	154
Aug	10.343	6.32	3.70	16.62	0.37	0.25				15.77	20.79	10.68	56.15	0.62	3.37	32.56	0.78	164.01	101.65	2.57		436		809	143
Sept	9.402	5.81	3.58	14.20	0.31	0.01				14.30	19.45	9.83	45.81	0.55	3.29	32.43	0.95	135.64	92.92	2.19		381		732	144
Oct	7,765	6.36	3.11	21.06	0.85	0.25	0.04		0.59	16.29	15.66	9.67	42.75	0.13	0.68	32.54	0.90	228.88	82.59	2.08		464		390	74
Nov	7.873	5.61	3.22	24.24	1.08	0.11	0.17	0.10	0.01	16.88	14.55	9.85	41.09	0.01	0.01	32.37	0.77	244.03	78.70	2.25		475		404	54
Dec	8,362	4.84	3.17	26.39	0.72	0.19	0.17	0.10	0.01	16.77	14.12	10.09	45.53	0.01	0.01	32.54	0.91	297.79	83.20	2.61		539		452	62
Total	103,121.88	71.57	39.85	257.65	9.28	1.53	0.52	0.55	0.61	199.28	202.56	119.56	553.50	3.35	16.71	383.04	9.90	2,558.57	1,061.23	27.70		5,516.96	1	6,306	1,030
Ava 12CP	8,593	5,96	3.32	21,47	0.77	0.13	0.04	0.05	0.05	16.61	16.88	9.96	46,13	0.28	1.39	31.92	0.83	213.21	88,44	2.31		459.75	1	526	86
																									_

		er Service	Othe		
j	jδ	j4	j3	j2	j1
		Western Area Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
87		336	93	65	379
86		315	79	65	405
76		299	67	46	353
71		250	78	31	358
1,01		295	115	69	538
1,25		311	138	122	684
1,42		327	145	154	802
1,45		328	173	143	809
1,32		293	160	144	732
87		300	109	74	390
84		307	84	54	404
92		316	94	62	452
12,34		3,677	1,335	1,030	6,306
1,02		306	111	86	526

												OATT (I	Part II Long-Term	Firm Point-to-Poi	nt Transmission	Service) - Projection												
Column	g1	g2	93	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	9
											Sacramento		Clatskanie															
		Black Hills,					Thermo No.				Muncipal Utility	Salt River	People's Utility	Evergreen														
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	NextEra:	State of SD	District	Project	District	Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	City of Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
													SA 899/ SA															
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	901	SA 874	SA 966	SA 965	SA 605	SA 868	-	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
Jan	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
Feb	2,446	50	18	56	-	30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
March	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
April	2,446	50	18	56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,834
May	2,446	50	-	56	-	30	- 11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	50	150	100	100	50	3,816
Jun	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
Jul	2,541	50	-	56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Aug	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	1	115	100	100	100	50	150	100	100	50	3,922
Sept	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	3	115	100	100	100	50	150	100	100	50	3,924
Oct	2,541	50		56	50	30	- 11	80	80	4	19	25	15	10	10	50	25	5	115	100	100	100	50	150	100	100	50	3,926
Nov	2,446	50		56		30	- 11	80	99	4	19	25	15	10	10	50	25	5	110	100	100	100	50	150	100	100	50	3,795
Dec	2,446	50		56	-	30	- 11	80	99	- 4	19	25	15	10	10	50	25	5	110	100	100	100	50	150	100	100	50	3,795
Total	29,827	600	72	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,450	1,200	1,200	1,200	600	1,800	1,200	1,200	600	
Avg 12CP	2,486	50	6	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	121	100	100	100	50	150	100	100	50	3,864

Total Network	1%	Behind-the	Total Network
& OS	growth	Meter	Load
9,666	9,765	248	10,013
9,852	9,952	210	10,162
9,197	9,292	211	9,503
8,312	8,398	220	8,618
9,272	9,367	194	9,561
10,888	10,998	196	11,194
12,330	12,455	147	12,602
12,233	12,357	163	12,520
11,112	11,225	195	11,420
9,103	9,196	190	9,386
9,197	9,291	243	9,534
9,825	9,925	237	10,162
120,987	122,222	2,454	124,676
10.082	10,185	205	10.390

Divisor
Network + OS +
13,847
13,996
13,337
12,452
13,377
15,120
16,524
16,442
15,344
13,312
13,329
13,957
171,038
14,253

### PacifiCorp Attachment 9a1 - Load (Current Year)

												OATT (Part II	I - Network Se	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			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		3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
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		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	0.68	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		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

					Other	Service :		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		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)

												OAT	T (Part III - Networ	k Service)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Energy												
											Solutions					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	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

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
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

											OATT (F	art III - Network	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	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	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

					Other :	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/RS 263		Total OS
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 9b - Load Divisor for True up

												OATT (Part III -	Network Service)											
Column			e	fl	f2	f3	64	f5	16	- 17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	20 121	,
Customer Class RS / SA	Day	Time	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	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	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 SA 894	Total NFO
lan	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	537.216
eb	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	579.641
farch	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	512.527
ing	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	421.394
ay	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	351.780
in	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	402.953
1	30	17:00	10,476	5.13	3.74	18.12	0.40					15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442.410
g	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	443.844
ept	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	390.101
at a	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	521.026
ov	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	487.034
ec	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	587.264
otal			103,708	64.92	39.38	270.60	8.33	1.92	0.56	0.55	0.61	208.55	173.99	117.53	564.27	3.28	16.05	400.72	13.03	2,622.34	1,138.78	3.00	28.78	5,677
vg 12CP			8,642	5.41	3.28	22.55	0.69	0.16	0.05	0.06	0.05	17.38	14.50	9.79	47.02	0.27	1.34	33.39	1.09	218.53	94.90	0.25	2.40	473

		ner Service	Ott		
	jβ	jŧ	β	j2	j1
		Western Area Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	os
		RS 262/263	RS 280	RS 637	RS 297
81		333	90	58	379
90		322	89	62	431
73		307	66	50	354
7		222	117	31	343
1,2		310	155	101	674
1,25		312	157	111	674
1,43		348	149	152	788
1,58		316	240	157	856
1,38		299	224	116	744
83		301	126	41	365
83		298	122	47	409
91		294	122	48	453
12,78		3,662	1,657	975	6,469
1.063.1		305	138	81	539

														OAT	T Part II Long-To	erm Firm Point-6	o-Point Transmi	ission Service													
Colur	1		g1	g2	g3	94	gő	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	922	g23	g24	g25	926	g27	g28	9
Custo	ner		PacifiCorp	Avangrid	Black Hills, Inc.	ВРА	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	y Salt River Project	EWEB	Garrrett Solar	Airport Solar	Falls Creek	Shell Energy NA	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
6	S/SA Da	ay Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		
Jan			2,446 2,446	3	0 50	18	56	50	13		2	10		- 11	80	100	100	100	90	150	99	-	1	9 25	25	10	50	5	-	131	3,634
Heb			2,446	3	0 50	18	56	50	13		2	10			80	100	100	100	) 50	150	99			9 25	25	10	50			131	3,634 3,634
tan)			2,440		0 50	- 10	50	50	13			10		- 4	90	100	100	100		160	90			0 26	20	10	- 50			131	3,034
May			2.446	3	0 50	18	56	50	13		5	10	100	- 11	80	100	100	100	50	150	99			9 25	25	10	50	5	100	131	3,634 3,634
Jun			2.541	3	0 50	18	56	50	13		2	10	50	- 11	80	100	100	100	50	150	80	4	1	9 25	25	10	50	5		137	3.786
Jul			2,541	3	0 50	18	56	50	13		2	10	50	- 11	80	100	100	100	50	150	80	4	1 1	9 25	25	10	50	1		137	3,762
Aug			2,541	3	0 50	18	56	50	13		2	10	50	- 11	80	100	100	100	50	150	80	4	1 1	9 25	25	10	50	1		137	3,762
Sept			2,541	3	0 50	18	56	50	13		2	10	50	- 11	80	100	100	100	50	150	80	4	1 1	9 25	25	10	50	3		137	3,764 3,766
Oct			2,541	3	0 50	18	56	50	13		2	10	50	- 11	80	100	100	100	50	150	80	4	1 1	9 25	25	10	50	5		137	3,766
Nov		1	2,541	3	0 50	18	56	50	13		2	10			80	100	100	100	50	150	99	4	1	9 25	25	10	50	5		136	3,734 3,734
Dec			4,071	3	0 50	18	56	50	13		2	10		11	80	100	100	100	) 50	150	99			9 25	25	10	50	5		136	
lotal	00		30,017	36	0 600	216	672	600	156		24	120	250	132	960	1,200	1,200	1,200	5 600	1,800	1,093	- 4	72	8 300	300	120	600	50		1,613	44,459 3.705
wyg 1	LP		2,501	3	U 50	18	56	50	13		2	10	21	- 11	80	100	100	100	5 50	150	91	- 4	1	9 25	25	10	50	- 4		134	3,705

Total Network	Behind-	Total Network
& OS	the Meter	Load
9,72	258	9,982
9,700	222	9,928
8,947	192	9,139
8.058	216	8.275
10,342	191	10,533
11,109	165	11,273
12,356	182	12,538
12,560	174	12,734
11,391	182	11,573
9,131	202	9,333
9,047	245	9,292
9,777	229	10,007
122,148	2,458	124,606
10.179	206	10.384

Divisor
Network + OS + LTP
13,616
13,562
12,773
11,909
14,167
15,039
16,299
16,496
15,337
13,099
13,026
13,740
169,065
14,089

# 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	2	020 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 3,633,10	8 \$	5,672,419	\$ 4,652,764			\$	4,652,764		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,203,88	5 \$	2,237,443	\$ 2,220,664			\$	2,220,664		
	132013	Prep Ins-D&O Liability	Labor-related	\$	- \$	-	\$ -					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$ 496,41	9 \$	321,928	\$ 409,174	\$ 409,174					
	132045	Prepaid Workers Compensation	Labor-related	\$ 138,75	1 \$	137,594	\$ 138,172					\$	138,172
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 58,20	3 \$	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	\$ 13,406,62	6 \$	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	\$ 749,69	5 \$	749,600	\$ 749,648	\$ 749,648					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 594,32	0 \$	667,212	\$ 630,766	\$ 630,766					
	132096	Prepaid RECs for RPS (WA)	Other	\$	- \$	_	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 12,638,21	5 \$	16,065,321	\$ 14,351,768	\$ 14,351,768					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 5,643,99	7 \$	7,403,557	\$ 6,523,777	\$ 6,523,777					
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 42,76	0 \$	46,096	\$ 44,428			\$	44,428		
	132320	Prepaid Surety Bond	Other	\$	- \$	219,828	\$ 109,914	\$ 109,914					-
	132548	Prepaid Cedar Springs II	Other	s	- \$	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	s	- \$	146,102	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	S	- \$	556.311	\$ 278.155	\$ 278.155				├──	
	132567	Prepaid Leaning Juniper	Other	•	- \$ - \$	282.370	\$ 141.185	\$ 141.185				├──	
	132574	* '		\$			\$ 53,383	,				┝──	
	132574	Prepaid McFadden Ridge	Other Other	\$	- \$ - \$	106,767 278,155	\$ 53,363	\$ 53,383 \$ 139,078				<b>├</b> ──	
		Prepaid Rolling Hills		\$ 040.00	_							<b>└</b>	
	132580	Prepaid Seven Mile I	Other	\$ 210,90	_	185,437	\$ 198,173	\$ 198,173				<b>└</b>	
	132581	Prepaid Seven Mile II	Other	\$ 41,54		36,525	\$ 39,034	\$ 39,034				<b>├</b>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	- \$	-	\$ -	\$ -				<b>├</b>	
	132606	Other Prepay - Lease Commissions	Other	\$	- \$	<del>-</del>	\$ -	\$ -				<u> </u>	
	132620	Prepayments - Water Rights Lease	Other	\$ 1,113,35		1,121,820	\$ 1,117,586	\$ 1,117,586				Ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,59	_	557,594	\$ 557,594	\$ 557,594				Ь—	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	- \$	-	\$ -	\$ -				<u> </u>	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	- \$	-	\$ -	\$ -					
	132650	Prepaid Dues	Other	\$ 20,00		-	\$ 10,000	\$ 10,000					
	132700	Prepaid Rent	Plant-related	\$ 42,66		42,667	\$ 42,667			\$	42,667	<u> </u>	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,73	0 \$	324,852	\$ 324,791	\$ 324,791				<u> </u>	
	132740	Prepaid O&M - Wind	Other	\$ 96,13	4 \$	93,041	\$ 94,588	\$ 94,588				<u> </u>	
	132755	Prepaid Aircraft Maint	Labor-related	\$ 327,25	9 \$	203,009	\$ 265,134					\$	265,134
	132825	Prepaid LGIA Transmission	Other	\$	- \$	-	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,68	8 \$	516,172	\$ 749,930	\$ 749,930					
	132900	Prepayments - Other	Labor-related	\$ 1,686,35	6 \$	1,438,226	\$ 1,562,291					\$	1,562,291
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,010,28	8 \$	1,193,266	\$ 1,101,777	\$ 1,101,777					
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,104,33	3 \$	3,110,401	\$ 3,107,367	\$ 3,107,367					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,93	5 \$	361,736	\$ 361,835	\$ 361,835					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	- \$	_	\$ -					\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 10,500,24	9 \$	12,416,731	\$ 11,458,490					\$	11,458,490
	132926	Prepaid Royalties	Other	\$	- \$	-	\$ -	\$ -				_	
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (57,95)	0) \$	(36,877)	\$ (47,414)	-	1	\$	(47,414)		
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,585,64		(972,407)	\$ (1,279,026)	\$ (1,279,026		Ψ	(47,414)	<b>-</b>	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,643,59		1,009,284	\$ 1,326,439	\$ 1,326,439	1			$\vdash$	
1653000	132303	Prepaid Interest Company-Owned Life Ins		\$ 1,643,59	_	2,439,903	\$ 1,326,439	\$ 1,326,439	<b>+</b>			₩	
1003000	132303		Other Other	φ 2,531,87	1 0	2,439,903	φ ∠,460,887	φ ∠,460,887	-			$\vdash$	
		Prepaid Interest - SERP Life Insurance		9 00.00	- \$	4.050	\$ -	<b>a</b> 24.400	<b>_</b>			├─	
4055000	203000	Discount on Short-Term Securities	Other	\$ 66,62	_	1,653	\$ 34,139	\$ 34,139	1			₩	
1655000	132400	Prepaid Mining Costs	Other	\$	- \$	-	\$ -	ъ -	1	l		í	

 Allocator
 0.000%
 100.000%
 26.962%
 8.654%

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

As Filed
1=Revenue credit
0=Denominator

			0=Denominator
Description	Revenue	MW	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

				İ	Prior Year						A	- ( M					
					(month end)						Current Yea	r (montn ena)					
		value															i
	Operation	(result of operation															i l
	to apply to monthly	specified in column															i
Appendix A		to left on monthly															ı
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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	38,243,678	37,955,591	37,670,714
93	13-month average	3,679,943	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 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, In 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, In 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, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, 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.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

(Dollar values in millions)			Accrued	l Liability:	Cha	rged to:	Prior year C	Current Year	True-up			By Cate	egory		
									·						Total Transmissio
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	related Unfunded Reserves
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	44.54			(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)			(0.040)	
Accum Provision for Rate Refunds - Wholesale Trapper Mine Reclamation Obligation	Estimate by C&T	Unfunded Unfunded	284100 289517	229 253	310975 515100	449.1 501	0.0	(3.2) (7.0)	(0.2)	Other Other				(0.249)	
Klamath Settlement Obligation - Hydro generation	Estimate by Fuels Estimate by Legal	Unfunded	289545	253	545500	545	(6.7) 0.0	(33.0)	(0.8)	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)			(11.769)	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.6)	(1.5)	(1.5)	Other	(0.700)			(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 -		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	154 154	various	598 593	(0.9)	(0.9)	(0.9)	Other				(0.911)	
Inventory Reserve - PP (T&D) Construction Work-in-Progress (CWIP) Reserve	Estimate by PP Finance Estimate by PP/RMP Finance	Unfunded Unfunded	120933 148001	154 107	various 554990	557/593/598	(0.6) (7.4)	(0.6) (7.0)	(0.6) (8.0)	Other Other				(0.626) (7.993)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148001	107	554702	426.5	(7.4)	(2.3)	(8.0)	Other				(1.296)	
Contra PP&E - Cholla U4 - CWIP	Estimate by RMP Finance Estimate based on current balance	Unfunded	148907	107	185861/554702		(0.8)	(2.3)	(1.3)	Other				(1.290)	
Uncollectible Weatherization Loans Reserve	Estimate based on current balance	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.223)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	515100	151/501	(9.9)	(9.0)	(9.9)	Other				(9.856)	
Accrued Liquated Damages (Current) - Naughton  Accrued Liquated 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)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	921	(0.1)	(0.0)	(0.0)	Other				(0.028)	
Accrued Liquated 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	
		Unfunded / Gains Given	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental	Back to Customers	288002	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			(3.855)		
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 UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.7)	(4.0)	Labor			(3.972)		
Personal Time Accrual UWUA 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						Labor/920		(391.8)							

Allocators Total (\$ millions) 100.000% (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

assumptions.

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

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 6**

Transmission Plant Additions Detail for the Rate Year

### Transmission Plant in Service Detail

Item BU	Name/Description of CAPEX Project/Item	Energy Gateway Segment or Other Transmission	Investment Reason Description	Estimated In- service Date	Percent Complete on May 15, 2021
1 TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Transmission Expansion Plan	11/4/20	100%
2 TMP	Populus-Terminal 345kv line (GW)	Segment B	Transmission Expansion Plan	11/4/20	100%
3 TMP	Q0707 TB Flats I (GW)	Segment D	Transmission Expansion Plan	9/25/20	100%
4 TMP	Q0712 Cedar Springs (GW)	Segment D	Transmission Expansion Plan	11/5/20	100%
5 TMP 6 TMP	Goshen #3 35/161 kV 400 MVA Transformer Install TPL Goshen-Sugarmill-Rigby 161kV Trans Line- T	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	5/15/21 3/15/22	90% 95%
7 TMP	Jim Bridger 345-230 kV Transformer 2 Upgrade	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid	8/15/21	90%
8 TMP	Spanish Fork 345-138 Transformer Upgrade TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	3/26/21	100%
9 TMP	TPL Overdutied Circuit Breaker Replacements	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	50%
10 TMP	TPL Backup Bus Differential Relays	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	90%
11 TMP	Hazelwood Sub- Expand Yard & Install Ring Bus	Other Transmission	New Revenue/System Reinforcement - Main Grid	12/15/21	85%
12 TMP	Outlook-Punkin Center 115 kV Line #2 Sams Valley 500-230kV Sub - Grants Pass bus-tie breaker installation and 115	Other Transmission	New Revenue/System Reinforcement - Main Grid	4/15/21	99%
13 TMP	kV main bus replacement	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	35%
14 TMP	Vantage - Pomona Heights - TPL002	Other Transmission	New Revenue/System Reinforcement - Main Grid	8/14/20	100%
15 TMP 16 TMP	Q542 Bowler Flats Wind Q764 Graphite Solar	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	11/23/20 7/15/21	100% 80%
17 TMP	Q0766 Hunter Solar, LLC	Other Transmission Other Transmission	Transmission Customer Reinforcement  Transmission Customer Reinforcement	2/28/21	100%
18 TMP	Q804 Clover Creek Solar, LLC	Other Transmission	Transmission Customer Reinforcement	5/15/21	90%
19 TMP	Q0850 Milican Solar	Other Transmission	Transmission Customer Reinforcement	2/4/21	100%
20 TMP	Nibley 138/25 kV Trf Nibley-Hyrum Cty RB	Other Transmission	Transmission Customer Reinforcement	3/15/22	45%
21 TMP	CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	Other Transmission	System Reinforcements	12/15/22	33%
22 TMP	Lyons Loop into Santiam T	Other Transmission	System Reinforcements	10/15/21	45%
23 TMP	Yreka Sub 115-69 kV Tx addition - Install	Other Transmission	System Reinforcements	5/30/21	90%
24 RMP		Other Transmission	System Reinforcements	12/31/21	10%
25 RMP 26 RMP		Other Transmission	System Reinforcements	12/31/21 5/15/21	15% 50%
	American Fork Install Second Transformer - Trans BIA - Wind Rvr-Thermopls-Boysen G0313, G1165	Other Transmission Other Transmission	System Reinforcements	11/15/21	33%
28 RMP	BIA - Willia RVI - Mermopis-Boysell Gusts, G1165 BIA Easement Renewal Wind River Reservat	Other Transmission	Customer / Public Request Customer / Public Request	12/31/21	5%
	BIA Line to Questar Fiddlar Station	Other Transmission	Customer / Public Request	12/31/21	15%
	BIA Paiute Indian	Other Transmission	Customer / Public Request	12/31/21	10%
	C7 Data Centers, Load Increase	Other Transmission	New Connects	12/31/21	25%
32 RMP	Chevron USA, Inc., 46 kV Load Increase	Other Transmission	New Connects	12/31/20	99%
33 RMP	Frannie: Replace SW1H90 and SW1H92 w/ CB	Other Transmission	Upgrade / Reliability	12/31/21	1%
	Idaho Power - Borah - Midpoint #1 replace wood w/ steel	Other Transmission	Customer / Public Request	12/31/21	1%
35 RMP	Jim Bridger - Goshen 345kV Ln Str Replc	Other Transmission	Storm and Casualty	10/31/21	5%
	Jordanelle - Midway Construct 138 kV Line - Trans	Other Transmission	System Reinforcements	11/15/21	20%
37 RMP	Price City Tap to Helper Rebuild Rexburg Sub - Inst 161kV Source from Rigby	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/15/21 9/1/21	35% 50%
39 RMP	Southeast - Install New Control Building	Other Transmission	Upgrade / Reliability	12/31/21	1%
40 RMP	Spare 230-161kV 150 MVA Xfmr	Other Transmission	Upgrade / Reliability	5/31/21	95%
41 RMP	Ute Mtn Ute Camp Williams TransLn Permit	Other Transmission	Customer / Public Request	3/25/21	100%
42 RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
43 RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
44 RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
45 RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
46 RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
47 RMP 48 RMP	RMP - Transmission New Connects - Investment Programs Utah Transmission Easements CY2021	Other Transmission Other Transmission	New Connects Customer / Public Request	Various Various	N/A N/A
49 PP	Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA) T	Other Transmission	New Connects	11/30/21	53%
50 PP	Nickel Mtn Sub: Replace TRF3512(324647)	Other Transmission	Asset Replacement	9/30/21	70%
51 PP	Almeda Fire Damage Repair - Trans	Other Transmission	WildfireSC	Various	100%
52 PP	Archie Creek Fire Damage Repair - Trans	Other Transmission	WildfireSC	Various	70%
53 PP	Echo Mountain Fire Damage Repair - Trans	Other Transmission	WildfireSC	Various	95%
54 PP	S. Obenchain Fire Damage Repair - Trans	Other Transmission	WildfireSC	Various	95%
55 PP	Slater Fire (Happy Camp) Fire Damage - Trans	Other Transmission	WildfireSC	Various	75%
56 PP	Two Four Two Fire Damage Repair - Trans	Other Transmission	WildfireSC	Complete	100%
57 PP 58 PP	Outlook Sub: Replace DmgTransformer 321065 (T2134) PP Spr TRF 230-69kV 150-MVA WYE-DLT TRF	Other Transmission Other Transmission	Storm and Casualty Upgrade / Reliability	7/31/21 7/31/21	75% 75%
59 PP	Purchase One (1) 115-69 kV Wye-Delta 100 MVA 3 Phase XFMR Dedicated for 0	Other Transmission Other Transmission	Upgrade / Reliability Upgrade / Reliability	7/31/21	75%
60 PP	Grid Resiliency Phase 1 - 230/69kV Xfmr Purchase	Other Transmission Other Transmission	Upgrade / Reliability Upgrade / Reliability	8/31/21	75%
61 PP	Transmission+N25SCADA/CB Additions 2021 (Linescope)	Other Transmission	Upgrade / Reliability	6/30/21	60%
62 PP	New Connect - OR	Other Transmission	New Connect	Various	N/A
63 PP	System Reinforcements - OR	Other Transmission	System Reinforcements	Various	N/A
64 PP	System Reinforcements - WA	Other Transmission	System Reinforcements	Various	N/A
65 PP	Replacements - CA	Other Transmission	Replacements	Various	N/A
66 PP	Replacements - OR	Other Transmission	Replacements	Various	N/A
67 PP	Replacements - WA	Other Transmission	Replacements	Various	N/A
68 PP 69 PP	Mandated - CA Mandated - OR	Other Transmission Other Transmission	Mandated Mandated	Various Various	N/A N/A
70 PP	Mandated - OK  Mandated - WA	Other Transmission Other Transmission	Mandated	Various	N/A
71 PP	Wildfire - Transmission - CA	Other Transmission	Wildfire	Various	N/A
72 PP	Wildfire - Transmission - OR	Other Transmission	Wildfire	Various	N/A
73 PP	Upgrades - CA	Other Transmission	Upgrades	Various	N/A
74 PP	Upgrades - OR	Other Transmission	Upgrades	Various	N/A
75 PP	Upgrades - WA	Other Transmission	Upgrades	Various	N/A
	Total				

					Plant	Place In-Servi	ice (PPIS)					
	Actual PPIS							sted PPIS				
Jan/2021	Feb/2021	Mar/2021	Apr/2021	May/2021	Jun/2021	Jul/2021	Aug/2021	Sep/2021	Oct/2021	Nov/2021	Dec/2021	Total PPIS 2021
888,447	239,668	595,468	272,293	1,902,710	2,661,845	3,047,382	423,903	218,623	13,343	5,132	5,132	10,273,945
(42,573)	55,302	78,116	,	, ,	, , .	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	-,-	2,063,400	-,		2,154,245
	15,247	64,088		160,209		389,738	389,738					1,019,019
24.044	14,248	(54,474)		0.435.000	200.000	390,300	390,300					740,374
24,844 (249,466)	44,476 2,716,774	57,642 647,977	7,200,000	9,135,000 2,000,000	390,000	30,000 1,200,000				7,000,000		9,681,962 20,515,285
(2-15)-100)	2,720,774	017,577	7,200,000	10,949,746	285,255	1,200,000				7,000,000		11,235,001
		8,176,098	65,400	10,900								8,252,398
				240.005	46.070	0.040					2,501,066	2,501,066
				319,085	46,870 2,334,933	9,810					1,483,675	1,859,440 2,334,933
	291,989	65,937	5,499,582	152,407	2,185							6,012,101
1 602	4.126	174 740	1 202 554	05.330	2.574	2.574	2.574	2.574	2 574	1,358,657	2 574	1,358,657
1,692 204,137	4,126 382,115	174,740 (116,340)	1,203,554 33,617	95,238 453,088	2,574 20,786	2,574	2,574	2,574	2,574	2,574	2,574	1,497,367 977,404
20.,20.	000,000	(===)= :=)	50,52.	100,000	20,100	2,000,000	1,880,000					3,880,000
155,276	4,483,536	282,543	238,000	24,000								5,183,354
49,637	5,380,273	57,968	39,537	1,358,989 26,221	21,800 80,847							1,380,789
49,037	5,360,273	37,908	39,337	20,221	00,047					3,679,670		5,634,483 3,679,670
										3,073,070	1,306,071	1,306,071
									1,887,352			1,887,352
				4,502,145							4 500 575	4,502,145
		1,281									1,568,575 144,500	1,568,575 145,782
		-,		97,797							-	97,797
											1,353,723	1,353,723
											898,933	898,933
								563,084			565,500	565,500 563,084
								303,001			10,838,167	10,838,167
8,431		487,703										496,134
										940,000		940,000
(15,696)	14,368				513,169			513,169		3,345,979	513,169	1,538,179 3,345,979
										23,024,496	138,670	23,163,166
									1,175,644	21,800		1,197,444
24,235	26	(69)				5,803,696		12,800,000			4 020 644	18,627,888
				1,715,429							1,028,614	1,028,614 1,715,429
		2,895,570		1,713,113								2,895,570
(1,840)	2,256,419	(6,772)	73,518	86,941	117,891	171,837	342,702	1,020,452	2,577,180	4,021,455	3,423,533	14,083,316
1,746	(13,232)	(13,724)	82,289 3,264,121	96,391	123,434	154,292	123,434	102,861	164,578	82,289	51,431	955,789
2,821,799 15,681	1,305,883 405,055	2,078,875 1,181,806	180,123	3,270,014 194,420	3,591,811 232,222	3,421,116 233,464	3,691,358 207,776	3,102,804 179,305	2,715,759 2,641,269	2,426,415 131,652	2,664,921 142,947	34,354,876 5,745,720
7,004	(3,722)	96,314	212,080	292,954	314,509	313,172	415,601	414,264	415,601	313,172	233,635	3,024,585
(19,317)	3,413	113,467	-	-				-	-	-	-	97,564
142,177			977,223	224,201	307,578	1,681,421	2,923,917	1,392,242	2,432,867	2,363,425	1,459,174	13,904,225
12,593	8,828	5,904						10,431,203 2,800,186				10,431,203 2,827,511
50,906	22,019	14,107						2,000,100				87,032
(896,022)	136,022	101,740		25,000,000		35,000,000		10,000,000				69,341,739
(51,328)	71	(2,831)		21,900,000								21,845,911
(293,778) 235,301	41,554	1,583		400,000				28,500,000				107,804 28,776,855
16,054	12,551							20,500,000				16,054
659	105	(863)				2,851,916						2,851,818
						2,069,561						2,069,561
						1,548,553	1,784,064					1,548,553 1,784,064
17,529	2	460			2,535,796		2,, 34,004					2,553,787
215,380	2,746	10,609,791	79,466	49,660	73,557	23,154	53,558	83,094	99,965	34,987	19,993	11,345,352
4.45	217,528	17,307										234,835
1,135,662 (122)	2,570 (4,092)	(92) 46,752	421,115	541,655	396,775	540.882	428,069	311,007	227,170	190,468	111,653	1,138,139 3,211,334
1,682,531	522,849	359,789	1,135,677	1,509,259	1,019,109	1,402,064	1,122,437	863,016	1,082,832	1,590,651	4,027,283	16,317,495
1,037,856	149,015	(26,303)	264,335	339,997	249,057	339,512	268,700	195,220	142,595	119,557	70,085	3,149,625
(12,343)			3,057	3,932	2,880	3,926	3,107	2,258	1,649	1,383	811	10,660
89,729	629	(1)	58,324	73,469	55,331	73,371	59,198	44,555	33,957	29,346	19,783	537,691
125,436	319,386	123,801 827	15,177 1,389,461	19,521 1,787,179	15,234 1,309,153	19,493 1,784,629	15,427 1,412,407	12,089 1,026,162	8,187 749,544	6,864 628,444	4,388 368,398	240,182 10,901,028
424	1,533	208,705	1,505,401	1,101,119	1,505,133	1,704,029	1,712,407	1,020,102	, +5,344	020,444	500,330	210,662
			176,682	227,255	166,470	226,931	179,600	130,485	95,311	79,912	46,845	1,329,491
162,043	677	901	80,030	102,938	75,404	102,791	81,352	59,105	43,172	36,197	21,219	765,828
7,544,720	19,017,407	28,325,790	20,478 <b>22,985,138</b>	26,339 <b>89,049,087</b>	19,294 <b>16,965,772</b>	26,302 <b>64,861,887</b>	20,816 <b>16,220,039</b>	15,124 <b>74,782,881</b>	11,047 <b>18,584,997</b>	9,262 <b>51,443,788</b>	5,429 <b>35,019,898</b>	154,091 444,801,403
.,5 14,720	15,017,707	20,023,730	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	55,545,667	10,555,772	0.,001,007	20,220,033	,, 52,001	20,004,001	32,-43,700	55,515,036	,001,403

Estimated CIAC	
Amount	One-line diagrams identified
(see note 1)	for projects over \$5 million
-	See note 2
-	
-	
	See note 2
-	See note 2
-	See note 2
-	
-	
	See note 2
(21,519)	
(840,000)	
(6,925,785)	See note 2
(1,650,715)	
	See note 2
-	
-	
-	
-	
-	
-	
-	
-	
-	
(1,656,351)	See note 2
(1,005,967)	
-	
-	
-	
(17,112,053)	See note 2
-	
	See note 2
-	
-	
=	
	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
(50,000)	See note 2
	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
for cont	
(75,000)	n/a - project is made up of many small jobs.
	n/a - project is made up of many small jobs.
	<u> </u>
	n/a - project is made up of many small jobs.
(29,919,480)	

 $^{\rm 1}$  Estimated Contributions In Aid Of Construction ("CIAC") listed is for total project.

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

Summary	bv	Sear	ment	

Segment B
Segment C
Segment D
Segment E
Segment F
Segment G
Segment H *
Other Transmission
S

Jan/2021	Feb/2021	Mar/2021	Apr/2021	May/2021	Jun/2021	Jul/2021	Aug/2021	Sep/2021	Oct/2021	Nov/2021	Dec/2021	Total PPIS 2021
(42,573)	55,302	78,116	0	0	0	0	0	0	2,063,400	0	0	2,154,245
0	0	0	0	0	0	0	0	0	0	0	0	0
888,447	269,163	605,081	272,293	2,062,919	2,661,845	3,827,420	1,203,941	218,623	13,343	5,132	5,132	12,033,338
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	-
0	0	0	0	0	0	0	0	0	0	0	0	0
6,698,847	18,692,942	27,642,593	22,712,845	86,986,168	14,303,927	61,034,468	15,016,098	74,564,258	16,508,254	51,438,656	35,014,766	430,613,821
7,544,720	19,017,407	28,325,790	22,985,138	89,049,087	16,965,772	64,861,887	16,220,039	74,782,881	18,584,997	51,443,788	35,019,898	444,801,403
.,,			,_,_,_,			,,		, ,		,,		,,.

CIAC Amount	
(see note 1)	
-	
-	
-	
-	
1	
-	
(29,919,480)	
(29,919,480)	

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

## **PACIFICORP**

## **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.

## **PACIFICORP**

### **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.

Aon

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January 15, 2021



### ASC 715 Disclosure

	Postretirement Welfare Plan		ASC 715
(1)	Change in Accumulated Postretirement Benefit Obligation		A3C / 13
(	Accumulated Postretirment Benefit Obligation, Beginning of Year		200 200 700
(1	Service Cost	\$	303,623,792
(	nterest Cost		1,664,282
(0	Plan Amendments		9,312,831
(6			0
(			13,796,641
(9			4,205,933
(1			(25,544,358
(	Administrative Expenses		(431,425
(			0
(k			0
(1			239,474
(n	Special Termination Benefits		0
(r			0
	y viscontrated restrictivent benefit obligation, End of Year	\$	306,867,170
(2)	Change in Plan Assets		
(a	) Fair Value of Plan Assets, Beginning of Year	•	
(b	Actual Return on Plan Assets	\$	333,778,560
(0			14,618,698
(d	Plan Participant Contributions		0
(e	Actual Benefits Paid		4,205,933
(f			(25,544,358)
2.0	and of Toda	\$	327,058,833
(3)	Funded Status of the Plan	•	
		\$	20,191,663
4)	Statement of Financial Position		
(a	Noncurrent Assets	\$	20 101 662
(b		Ψ	20,191,663
(C)	Noncurrent Liabilities		0
(d)	Net Asset/(Liability) at End of Year	\$	20 101 663
		Ψ	20,191,663
5)	Accumulated Other Comprehensive Income (AOCI)		
(a)	Net Prior Service Cost/(Credit)		
(b)	Net Actuarial (Gain)/Loss	\$	(12.870.010)
(c)		Φ	(12,878,610)
(d)	Measurement Date Change		2,785,902
(e)	Total	\$	(10,000,700)
		D D	(10,092,708)

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